



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, 31 मार्च, 2008 / 11 चैत्र, 1929

हिमाचल प्रदेश सरकार

[Authoritative English text of this Department Notification NoEXN-F (10) 1/94-I dated 28th March, 2008 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATIONS

Shimla-171002, 28th March, 2008

No. EXN-F (10) 1/94-I.— In exercise of the powers conferred by section (6) of the Himachal Pradesh Tolls Act, 1975 (Act No. 9 of 1975) the Governor of Himachal Pradesh, is pleased to order the removal of toll barriers w.e.f. 1.4.2008, which are situated in Distt. Bilaspur at “Baherda” on Anandpur Sahib via Guanguwal to Guru Ka Lahore Road and “Behal” adjacent to Punjab Sales Tax Barrier Dehini.

आबकारी व कराधान विभाग

अधिसूचनाएं

शिमला-2, 28 मार्च, 2008

संख्या-ई0एक्स0एन0-एफ (10)1/94- I.- हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश पथकर अधिनियम, 1975 (1975 का अधिनियम संख्यांक 9) की धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, जिला बिलासपुर में "बहेरडा" आनन्दपुर साहिब वाया गंगुवाल से गुरु का लाहौर सड़क, तथा पंजाब सेल्ज टैक्स बैरियर देहिनी के समीप "बेहल" में स्थापित पथकर बैरियरों को 01-04-2008 से हटाने के आदेश देते हैं।

शिमला-171002, 29 मार्च, 2008

संख्या:ई0एक्स0एन0-एफ(5)-13/2005.- हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश मूल्य परिवर्धित कर अधिनियम, 2005 (2005 का 12) की धारा 6 की उपधारा (1) के खण्ड (ग) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और राजपत्र, हिमाचल प्रदेश (असाधारण) में तारीख 22 फरवरी, 2007 को प्रकाशित इस विभाग की उपरोक्त धारा 6 के अधीन जारी अधिसूचना, संख्या: ई0एक्स0एन0-एफ(5)-13/2005 तारीख 07 फरवरी, 2007, के आंशिक अधिक्रमण में, शराब के विक्रय पर उद्गृहीत तथा संदेय कर की दर को प्रथम अप्रैल, 2008 से 12.5% अधिसूचित करते हैं।

[Authoritative English text of this Department Notification No.EXN-F(5)-13/2005, dated 29-03 2008 as required under clause (3) of Article 348 of the Constitution of India].

Shimla-171002, 29th March, 2008

No. EXN-F(5)-13/2005.— In exercise of the powers conferred by clause (c) sub-section (1) of section 6 of the Himachal Pradesh Value Added Tax Act, 2005(Act No. 12 of 2005), and in partial supersession of this Department notification No. EXN-F(5)-13/2005 dated 07th February, 2007 published in Rajpatra, Himachal Pradesh (Extra-ordinary) on 22nd February, 2007 issued under section 6, ibid, the Governor of Himachal Pradesh is pleased to notify the rate of tax, leviable and payable on the sale of "**Liquor**" to be 12.5% with effect from 1st day of April, 2008.

शिमला-2, 31 मार्च, 2008

संख्या-ई0एक्स0एन0-एफ (10)1/2008.- हिमाचल प्रदेश पथकर अधिनियम, 1975 (1975 का अधिनियम संख्यांक 9) से संलग्न अनुसूची- I में संशोधन हेतु प्रारूप को, उपर्युक्त अधिनियम की धारा 3 के उपबन्धों के अनुसरण में, अधिसूचना संख्या ई.एक्स.एन. एफ. (10)-1/2008 तारीख 15 फरवरी, 2008 द्वारा अधिसूचित किया गया था और इससे सम्भाव्य प्रभावित होने वाले व्यक्ति(यों) से आक्षेप (पों) और सुझाव(वों) आमन्त्रित करने के लिए इसे राजपत्र, हिमाचल प्रदेश (असाधारण) में तारीख 15-2-2008 को प्रकाशित किया गया था;

और नियत अवधि के भीतर इस बाबत कोई भी आक्षेप/सुझाव प्राप्त नहीं हुआ है। हुए हैं।

अतः हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश पथकर अधिनियम, 1975 (1975 का अधिनियम संख्याक 9) की धारा 3 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, उपर्युक्त अधिनियम से संलग्न अनुसूची-। (जिसे इसमें इसके पश्चात "उक्त अनुसूची" कहा गया है) में 01.04.2008 से निम्नलिखित संशोधन करते हैं, अर्थात:-

संशोधन

"उक्त अनुसूची" में क्रम संख्या 1 पर विद्यमान मद के स्थान पर निम्नलिखित रखा जायेगा, अर्थात:-

"1. यानों की भार क्षमता:

(क)	120 विवंटल से अधिक	120/-रुपये	स्तम्भ संख्या (3) में विनिर्दिष्ट दर का 20 गुना	स्तम्भ संख्या (4) में यथा विनिर्दिष्ट रकम का तीन गुना
(ख)	90 विवंटल किन्तु 120 विवंटल से अधिक नहीं ।	100/-रुपये	-यथोपरि-	-यथोपरि-
(ग)	20 विवंटल किन्तु 90 विवंटल से कम ।	50/-रुपये	-यथोपरि-	-यथोपरि-
(घ)	20 विवंटल से कम ।	40/-रुपये	-यथोपरि-	- यथोपरि-
1-क.	ट्रैक्टर को कृषि प्रयोजनों के लिए उपयोग से अन्यथा, सार्वजनिक वाहन या प्राइवेट वाहन अनुज्ञा पत्र के साथ चलाने पर ।	40/-रुपये	-यथोपरि-	-यथोपरि-

[Authoritative English text of this Department Notification NoEXN-F(10)1/2008 dated 31-3-2008 as required under clause (3) of Article 348 of the Constitution of India].

Shimla-171002, 31th March, 2008

No.EXN-F(10)1/2008.— Whereas the draft amendments in schedule-I appended to the Himachal Pradesh Tolls Act, 1975 (Act No. 9 of 1975), was notified vide Notification No. EXN F(10)-1/2008 dated 15th February, 2008 and published in Rajpatra, Himachal Pradesh (Extra Ordinary) on 15th February, 2008 in pursuance of the provisions of section 3 of the aforesaid Act for inviting objections and suggestions from the person(s) likely to be affected thereby;

And whereas no objection(s)/suggestion(s) have been received within the stipulated period in this behalf.

Now, therefore, in exercise of the powers conferred by section 3 of the Himachal Pradesh Tolls Act, 1975 (Act No. 9 of 1975), the Governor of Himachal Pradesh is pleased to make the following amendments in Schedule-I appended to the aforesaid Act, (hereinafter called the “said schedule”), w.e.f. 1.4.2008 namely: -

AMENDMENTS

For the existing item at Sr. No.1 of the “said schedule”, the following shall be substituted, namely:

“1. Vehicles having loading capacity:				
(a)	exceeding 120 quintals.	Rs.120.00	20 times the rate specified in column No.(3).	3 times the amount as specified in column No.(4)
(b)	of 90 quintals but not exceeding 120 quintals.	Rs.100.00	-do-	-do
(c)	of 20 quintals but less than 90 quintals.	Rs.50.00	-do-	-do
(d)	less than 20 quintals.	Rs.40.00	-do-	-do
1.A	Tractor plying with public carrier or private carrier permit except when used for agricultural purposes.	Rs.40.00	-do-	-do

[Authoritative English text of this Department Notification No.EXN-F(1)-1/2008 dated 31-03-2008 as required under clause (3) of Article 348 of the Constitution of India].

Shimla-2, the 31st March, 2008

No. EXN-F(1)-1/2008.— In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act, 1914 (1 of 1914) as in force in Himachal Pradesh and read with the H.P. Excise Fiscal Orders 1965 notified vide this Government Notification No.1-17/64-E&T dated 28.10.1965 (hereinafter called the “said notification”) and in supersession of all previous notifications issued in this regard, the Governor, Himachal Pradesh is pleased to prescribe the following rates of Excise Duty, Manufacture and Export fee and other levies on excisable articles, with effect from 1.4.2008

Sl. No.	Kind of Spirit	Rate (In Rs.)
1	Excise Duties: Country Spirit --- (a) Plain spirit (b) Ordinary spiced with 50o proof strength. (c) Ordinary spiced with 65o proof strength	Rs.10.00 per proof litre Rs 5.00 per proof litre Rs 15.00 per proof litre
2	Rectified Spirit	Rs. 10.00 per proof litre
3	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit	Rs.23.00 per proof litre
4 (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government.(Besides duty, assessed fee as prescribed shall also be levied)	Rs. 19.00 per proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, exservicemen and I.T.B.P through CSD or other sources approved by the Government	Rs. 23.00 per proof litre
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%	Rs. 1.50 per bulk litre
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	Rs. 2.00 per bulk litre
	(c) Alcoholic cider	Rs. 0.35 per bottle of 650 ml
	(d) Beer : (i) upto 5% alcoholic contents (ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 4.67 per bottle of 650mls.or Rs.7.20 per bulk litre Rs. 7.67 per bottle of 650 mls. or Rs. 11.80 per bulk litre
	(e) Ready to Drink Beverages	Rs. 20.00 per proof litre
6.	Import fee The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer), Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :- (a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i.e. extra neutral alcohol	(In Rs.) Rs. 6.00 per proof litre
	(b) Malt spirit	Rs. 2.50 per bulk litre

	(c) Neutral spirit i.e. extra neutral alcohol	Rs. 1.25 per bulk litre
	(d) Rectified spirit	Rs. 0.50 per bulk litre
	(e) Beer	Rs.1.00 per bottle of 650 mls
	(f) Wine & Cider Indian Made and Imported.	Rs. 1.50 per bulk litre
7.	Export duty IMFS (Whether duty paid or in bond)	Rs. 0.10 per proof litre
	(ii) (a) Beer with alcoholic contents upto 5% (b) Beer with alcoholic contents above 5% but not exceeding 8.25%	Rs. 0.10 per bulk litre Rs. 0.10 per bulk litre
	(iii) Country liquor	Rs. 0.10 per proof litre
	(iv) Malt Spirit	Rs. 1.10 per bulk litre
	(v) Rectified Spirit	Rs. 0.10 per bulk litre
	(vi) Sweet products	Rs. 0.30 per bulk litre

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/ dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders 1965.

By order,
Sd/-
Principal Secretary.

[Authoritative English text of this Department Notification No.EXN-F(1)-1/2008 Dated 31-03-2008 under clause (3) of Article 348 of the Constitution of India].

Shimla-2, the 31st March, 2008

No. EXN-F(1)-1/2008.— In exercise of the powers conferred by section 31 and 32 of the Punjab Excise Act 1914 (I of 1914) as in force in territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (Act No.31 of 1966), the Governor, Himachal Pradesh is pleased to order the following further amendments in the Punjab Excise Fiscal Orders 1932 as amended from time to time (hereinafter called the “said Orders”) with effect from 1st April, 2008, namely: -

AMENDMENT

The existing order 1 shall be substituted by the following, namely:-

“1. The following shall be the rates of Excise Duty, Manufacture, Export fee and other levies on the excise able articles w.e.f. 1.4.2008: -

Sl.No.	Kind of Spirit	Rate (In Rs.)
1	<u>Excise Duties:</u> <u>Country Spirit ---</u> (a) Plain spirit (b) Ordinary spiced with 50° proof strength. (c) Ordinary spiced with 65° proof strength.	Rs.10.00 per proof litre Rs. 5.00 per proof litre Rs.15.00 per proof litre
2	Rectified Spirit	Rs 10.00 per proof litre
3	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit	Rs.23.00 per proof litre
4 (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government.(Besides duty, assessed fee as prescribed shall also be levied)	Rs.19.00 per proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government.	Rs. 23.00 per proof litre
5	(a) Sweets and Wines containing proof spirit not exceeding 20%	Rs. 1.50 per bulk litre
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	Rs. 2.00 per bulk litre
	(c) Alcoholic cider	Rs. 0.35 per bottle of 650 ml.
	<u>(d) Beer :</u> (i) upto 5% alcoholic contents (ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 4.67 per bottle of 650mls.or Rs.7.20 per bulk litre Rs. 7.67 per bottle of 650 mls. or Rs. 11.80 per bulk litre
	(e) Ready to Drink Beverages	Rs. 20.00 per proof litre
6	<u>Import fee</u> The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer) , Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :- (a)Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i.e. extra neutral alcohol	<u>(In Rs.)</u> Rs. 6.00 per proof litre
	(b) Malt spirit	Rs. 2.50 per bulk litre
	(c) Neutral spirit i.e. extra neutral alcohol	Rs. 1.25 per bulk litre
	(d) Rectified spirit	Rs. 0.50 per bulk litre
	(e) Beer	Rs.1.00 per bottle of 650 mls
	(f) Wine & Cider Indian Made and Imported.	Rs. 1.50 per bulk litre

7	Export duty	
	IMFS (Whether duty paid or in bond)	Rs. 0.10 per proof litre
	(ii)(a) Beer with alcoholic contents upto 5%	Rs. 0.10 per bulk litre
	(b) Beer with alcoholic contents above 5% but not exceeding 8.25%	Rs. 0.10 per bulk litre
	(iii) Country liquor	Rs. 0.10 per proof litre
	(iv) Malt Spirit	Rs. 1.10 per bulk litre
	(v) Rectified Spirit	Rs. 0.10 per bulk litre
	(vi) Sweet products	Rs. 0.30 per bulk litre.

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders 1965.

By order,
Sd/-

Principal Secretary.

शिमला-2, 31 मार्च, 2008

संख्या:ई.एक्स.एन-एफ(1)-1/2008.- हिमाचल प्रदेश के राज्यपाल, प्रथम नवम्बर, 1966 से पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में यथा लागू पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 के साथ पठित हिमाचल प्रदेश एक्साईज फिस्कल आर्डरज, 1965 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये, समय-समय पर यथा संशोधित, हिमाचल प्रदेश सरकार (आबकारी एवं कराधान विभाग) की अधिसूचना संख्या: 1-17/64-ई.एण्ड.टी. दिनांक 28.10.1965 (जिसे इसमें इसके पश्चात "उक्त अधिसूचना" कहा गया है) का अधिक्रमण करते हुये आबकारी शुल्क, उत्पाद एवं निर्यात शुल्क व अन्य उदग्रहण प्रथम अप्रैल, 2008 से निम्नलिखित निर्धारित करने के आदेश देते हैं, अर्थात्:-

Sl. No.	Kind of Spirit	Rate (In Rs.)
1	Excise Duties: Country Spirit --- (a) Plain spirit (b) Ordinary spiced with 50° proof strength. (c) Ordinary spiced with 65° proof strength.	Rs.10.00 per proof litre Rs 5.00 per proof litre Rs 15.00 per proof litre
2	Rectified Spirit	Rs 10.00 per proof litre
3	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit	Rs 23.00 per proof litre
4 (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government.(Besides duty, assessed fee as prescribed shall also be levied)	Rs. 19.00 per proof litre

(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government	Rs. 23.00 per proof litre
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%	Rs. 1.50 per bulk litre
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	Rs. 2.00 per bulk litre
	(c) Alcoholic cider.	Rs. 0.35 per bottle of 650 ml
	<u>(d) Beer :</u> (i) upto 5% alcoholic contents	Rs. 4.67 per bottle of 650mls.or Rs.7.20 per bulk litre
	(ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 7.67 per bottle of 650 mls. or Rs. 11.80 per bulk litre
	(e) Ready to Drink Beverages	Rs. 20.00 per proof litre
6.	<u>Import fee</u> The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer) Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :- (a) Foreign liquor including Indian Made Foreign Spirit (except beer), Malt spirit and Neutral spirit i.e. extra neutral alcohol	<u>(In Rs.)</u> Rs. 6.00 per proof litre
	(b) Malt spirit	Rs. 2.50 per bulk litre
	(c) Neutral spirit i.e. extra neutral alcohol	Rs. 1.25 per bulk litre
	(d) Rectified spirit	Rs. 0.50 per bulk litre
	(e) Beer	Rs.1.00 per bottle of 650 mls
	(f) Wine & Cider Indian Made and Imported.	Rs. 1.50 per bulk litre
7.	<u>Export duty</u> IMFS (Whether duty paid or in bond)	Rs. 0.10 per proof litre
	(ii)(a) Beer with alcoholic contents upto 5%	Rs.0.10 bulk litre
	(b)Beer with alcoholic contents above 5% but not exceeding 8.25%	Rs. 0.10 bulk litre
	(iii) Country liquor	Rs. 0.10 per proof litre
	(iv) Malt Spirit	Rs. 1.10 per bulk litre
	(v) Rectified Spirit	Rs. 0.10 per bulk litre
	(vi) Sweet products	Rs. 0.30 per bulk litre

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/ dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders 1965.

आदेश द्वारा,
हस्ता/—
प्रधान सचिव।

शिमला-2, 31 मार्च, 2008

संख्या: ई.एक्स.एन-एफ(1)-1/2008.— हिमाचल प्रदेश के राज्यपाल, पंजाब पूर्णगठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश को अन्तरित राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एकसाईज ऐक्ट, 1914 (1914 का 1) की धारा 31 और 32 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये समय-समय पर यथा संशोधित, पंजाब एकसाईज फिस्कल आर्डरज, 1932 (जिन्हें इसके पश्चात 'उक्त आर्डरज' कहा गया है) में प्रथम अप्रैल, 2008 से निम्नलिखित और संशोधन करते हैं, अर्थात्:-

संशोधन

The existing order 1 shall be substituted by the following, namely:-

"1. The following shall be the rates of Excise Duty, Manufacture, Export fee and other levies on the exciseable articles w.e.f. 1.4.2008: -

Sl.No.	Kind of Spirit	Rate (In Rs.)
1	Excise Duties: Country Spirit --- (a) Plain spirit (b) Ordinary spiced with 50° proof strength. (c) Ordinary spiced with 65o proof strength.	Rs.10.00 per proof litre Rs 5.00 per proof litre Rs 15.00 per proof litre
2	Rectified Spirit	Rs 10.00 per proof litre
3	All other sorts of spirits, (Indian Made Foreign Spirit) except denatured spirit	Rs 23.00 per proof litre
4 (a)	Indian Made Rum when issued to ex-servicemen, Army and I.T.B.P Troops in forward areas through CSD or other sources approved by the Government.(Besides duty, assessed fee as prescribed shall also be levied)	Rs. 19.00 per proof litre
(b)	Indian Made Foreign Spirit, except Rum, with strength of 25 degree under proof when issued to troops, ex-servicemen and I.T.B.P through CSD or other sources approved by the Government	Rs. 23.00 per proof litre
5.	(a) Sweets and Wines containing proof spirit not exceeding 20%	Rs. 1.50 per bulk litre
	(b) Sweets and Wines containing proof spirit exceeding 20% but not exceeding 30%	Rs. 2.00 per bulk litre
	(c) Alcoholic cider	Rs. 0.35 per bottle of 650 ml.

	(d) Beer : (i) upto 5% alcoholic contents (ii) with alcoholic contents exceeding 5% but not exceeding 8.25%	Rs. 4.67 per bottle of 650mls.or Rs. 7.20 per bulk litre Rs. 7.67 per bottle of 650 mls. or Rs. 11.80 per bulk litre
	(e) Ready to Drink Beverages	Rs. 20.00 per proof litre
6.	Import fee The import fee on foreign liquor including Indian Made Foreign Spirit (except Beer) Malt spirit and Neutral spirit imported from outside Himachal Pradesh shall be as under :- (a) Foreign liquor including Indian Made foreign Spirit (except beer), Malt spirit and Neutral spirit i.e. extra neutral alcohol	(In Rs.) Rs. 6.00 per proof litre
	(b) Malt spirit	Rs. 2.50 per bulk litre
	(c) Neutral spirit i.e. extra neutral alcohol	Rs. 1.25 per bulk litre
	(d) Rectified spirit	Rs. 0.50 per bulk litre
	(e) Beer	Rs. 1.00 per bottle of 650 mls
	(f) Wine & Cider Indian Made and Imported.	Rs. 1.50 per bulk litre
7.	Export duty (i) IMFS (Whether duty paid or in bond)	Rs. 0.10 per proof litre
	(ii) (a) Beer with alcoholic contents upto 5% (b) Beer with alcoholic contents above 5% but not exceeding 8.25%	Rs. 0.10 per bulk litre Rs. 0.10 per bulk litre
	(iii) Country liquor	Rs. 0.10 per proof litre
	(iv) Malt Spirit	Rs. 1.10 per bulk litre
	(v) Rectified Spirit	Rs. 0.10 per bulk litre
	(vi) Sweet products	Rs. 0.30 per bulk litre

Provided that this duty shall not be levied on rectified spirit supplied to Government and Charitable hospitals and dispensaries and educational institutions approved by Government.

Provided further, that duty shall not be levied on rectified spirit supplied to Government and Charitable Hospitals/ dispensaries and Educational Research Institutions approved by the Government; in accordance with the provisions of H.P. Fiscal Orders, 1965

आदेश द्वारा,
हस्ता/—
प्रधान सचिव।

अधिसूचना

शिमला-171009, 31 मार्च, 2008

संख्या: 7-62/2007-ई.एक्स.एन.-7838-57.—प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों तथा पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश में जोड़े गये क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट, 1914 (1914 का 1) की धारा 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा उक्त अधिनियम की धारा 9 के अधीन और इसके साथ पठित हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डर, 1965 द्वारा मुझ में निहित वित्तायुक्त(आबकारी) की शक्तियों का प्रयोग करते हुये मै, आर० डी० धीमान, आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश, एतद द्वारा हिमाचल प्रदेश लिकर लाईसेंस रूलज, 1986 (जिन्हें यहां उसके पश्चात "उक्त रूलज" कहा गया है) में 1.4.2008 से और संशोधन करता हूँ :-

संशोधन

In the said rules:-

1. In rule 1 -

(i) In column No.3 wherever the words "Allotment, Auction or negotiation" appear, the same shall be substituted by the words "Allotment, Renewal, Auction or negotiation".

(ii) the entry "L1-AA" shall stand deleted.

(iii) the existing entry in column 2 against the entry 'L-1-BB' in column 1, shall be substituted by

the following, namely:-

"Wholesale vend of imported foreign liquor from outside India to L-1,L-2, L-3,L-4,L-5,L-4A,L-5A,L-12 A,L-12B and L-12-C vends only."

(iv) The words and figure 'L-10' wherever appear shall stand deleted.

(v) after the entry 'L-14B' and before the entry 'L-15', the following new entry shall be inserted :-

"L-14C	Retail vend of country liquor to	Fixed fee	Collector
Collector	Ahata	the public only for consumption on the premises (supplementary to license in form L-14)."	

(vi) the entry "non renewable" in column 5 against the entries L-2,L-14 and L-14-A shall be substituted by the entry "Collector".

2. In rule 11, after the words "or these rules" and before the words "should be received" the words and figures "except for L-2, L-14 or L-14A" shall be inserted.

3. In rule 12, after the words "other than" and before the words "a license" the words and figures

"L-2,L-14 or L-14-A and " shall be inserted.

4. In rule 17, in the statement after entry L-12 the following new entry shall be inserted:-

“ L-14C Ahata supplementary to L-14	The holder of a license in form L-14
-	the retail vend of country liquor.”

5. The existing Rule 18-B shall be substituted by the following, namely:-

“Any Distillery or Brewery for bottling of imported foreign liquor or Indian Made Foreign Liquor of repute outside Himachal Pradesh and a Bonded ware house engaged in bottling importing foreign spirit may either itself or through an agent duly authorized by the licensee of such distillery, brewery and winery, may, subject to the conditions specified by the Financial Commissioner, be granted a license in form L-1-B for storage and sale of the reputed brands of liquor manufactured by it.”

6. After rule 23, the new rule 23-A shall be inserted, namely,-

“23-A. A license in form L-14C (Ahata) may be granted on application to a person holding a license in form L-14 on fixed annual fee in a premises adjacent to the premises of L-14 license for the consumption of liquor ‘on’ such AHATA

7. In rule 27—

- (i) In clause (a) after the words, sign and figures “ L-13A”, the words, sign and figures ‘L-14C’ shall be inserted.
- (ii) After clause (e) the following clause (f) shall be added, namely :-
“(f) Notwithstanding anything contained in sub-rule (a), (b),(c),(d) and (e) of this rule—
 - (i) an additional license fee at the rate of Rs.2.00 per unit of 750 milliliters of country liquor shall be charged from L-14 and L-14A licensees of country liquor meant for sale on such vends;
 - (ii) An additional license fee at the rate of Rs.2.00 per unit of 750 milliliters of I.M.F.S. shall be charge. —
 - (a) from L-2; and L-2A licensees; and
 - (b) from L-3,L-4,L-5,L-3A,L-4A,L-5A, L-12A, L-12-B and L-12-C licensees in respect of the sale of such liquor as has been procured by them from sources other than L-2 vends, on foreign spirit, including Indian Made Foreign Spirit (excluding Beer) meant for sale on these vends;
 - (iii) the additional license fee specified in clauses (i) & (ii) of this sub-rule shall be payable by these licensee into the Government treasury before obtaining permit/pass for liquor.
 - (iv) Every Excise and Taxation Inspector. Incharge of the Circle shall—
 - (a) maintain a register in form L-22-A showing the quantity of foreign spirit including Indian Made Foreign Spirit and Country Spirit issued for sale, amount of additional license fee payable amount of additional license fee recovered by him during each month;
 - (b) submit by the 7th of May and 7th of every subsequent month the statement in form L-22-A showing complete particulars therein, to the

Asstt.Excise & Taxation Commissioner, Excise & Taxation Officer, Incharge of the District; and

- (c) be responsible for ensuring that the additional license fee has been paid in respect of all the concerned vends in his circle before actual movement of liquor. The Asstt.Excise & Taxation Commissioner, Incharge of the District shall submit consolidated statement in form L-22-A itself by 15th of subsequent month to his zonal incharge and to the Excise & Taxation Commissioner.

8. Heading F and the subsequent rule 35 shall be substituted by the following, namely:-

F-Allotment/Renewal:

“35 (1). Subject to rule 34 of these rules, the following licenses shall be granted on the fee fixed for allotment/renewal :-

- (i) A license in form L-2 for retail vend of foreign liquor to the public only and wholesale vend to licenses in form L-3,L-4,L-4A,L-5 and L-12-A, L-12-B and L-12-C.
- (ii) A license in form L-14 for retail vend of country spirit for consumption off the premises.
- (iii) A license in form L-14-A retail vend of country spirit for consumption off the premises.
- (iv) A license in form L-14-B for retail vend of country spirit at a fair or on a special occasion.
- (v) A license in form L-20-B for manufacture and retail vend of Country Fermented Liquor.

(2) The vends shall be settled by inviting application for allotment/renewal.

(3) **Period of license-** The period of license shall be for an excise year (i.e. from 1st April to 31st march) or part thereof for which the license has been granted. The license may be renewed or extended with the consent of the licensee for another excise year or part thereof on such terms and conditions as may be decided by the State Government. However ,the renewal shall only be permissible only where formation of vend / unit remain unchanged for the forthcoming year for which the renewal is sought. Further, the vend / Unit where the allotment/ renewal is under dispute the same shall not be entitled for renewal.

(4) The Excise and Taxation Commissioner shall fix the Basic License fee, License fee, renewal fee, the application fee and other levies in consultation with the Government in respect of L-2,L-14,L-14-A and L-20-B licenses which will be recoverable in the manner prescribed in sub-rule (7) below. The fee structure shall be as under:-

(i) **Application fee,-** The application fee for allotment shall be Rs.5000/- per vend/unit.

(ii) **Renewal fee,-** The renewal fee for each vend shall be as prescribed below:-

Value of vend	
Upto Rs. 15 lakh	: Rs.10,000/-
Above Rs 15 lakh & upto 25 lakh	: Rs.20,000/-

Above Rs.25 lakh & upto 50 lakh	: Rs.30,000/-
Above Rs50 lakh	: Rs.40,000/-

iii) Basic License Fee,- The Basic License Fee fixed on the Minimum Guaranteed Quota of the vend/unit is prescribed as under :-

Sr.No.	Minimum Quota of the vend	Basic license fee
1.	Upto 15000 Pls.	Rs.25,000.00
2.	15001 to 25000 Pls	Rs.35,000.00
3.	25001 to 35000 Pls	Rs.45,000.00
4.	35001 to 45000 Pls	Rs.55,000.00
5.	45001 to 65000 Pls	RS.70,000.00
6.	65001 to 80000 Pls	Rs. 80,000.00
7.	80001 to 100000 Pls	Rs.1,00,000.00
8.	100001 to 200000 Pls	Rs. 2,00,000.00
9.	200001 and above	Rs.5,00,000.00

(iv) License fee,- The annual license fee shall be as under which shall be based on minimum guaranteed quota as fixed for each vend/unit :-

- Rs. 95/- per proof liter for Country Liquor.
- Rs.125/- per proof liter for I.M.F.L.
- Rs. 15/- per bulk liter for Beer.

(v) Additional fee :- Additional fee of Rs. 20/- per proof liter shall also be required to be paid on such unlifted minimum guaranteed quota fixed for each vend/unit which fall short of 80% of such fixed quota. This fee shall be in addition to any other fee payable under these rules.

(5) Application for grant of license—

- Whenever a new license is proposed to be granted in an area or locality the licensing authority shall invite the applications for this purpose after giving wide publicity through daily newspapers having circulation in that area.
- A list of the retail sale liquor vends or group of vends formed as unit for which the Collector proposes to grant license by renewal/allotment shall be exhibited along with vend-wise basic license fee, annual minimum guaranteed quota, license fee, other levies as applicable, security amount and the earnest money at the Offices of the Addl./Deputy Excise & Taxation Commissioner of the

zone and the Asstt.Excise & Taxation Commissioner/Excise and Taxation Officer Incharge of the District concerned.

- (c) Application for allotment/renewal of the license shall be made on the prescribed form which may be obtained from the offices of Asstt.Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District, Addl./Dy.Excise and Taxation Commissioner of the zone concerned and Excise and Taxation Commissioner, Himachal Pradesh.
- (d) The application for allotment/renewal complete in all respects shall be submitted to the Asstt.Excise and Taxation Commissioner/Excise and Taxation Officer Incharge of the concerned district alongwith fee as prescribed above.
- (c) The application for allotment/renewal shall be submitted during such period or by such date and time as may be stipulated in the advertisement in a newspaper.

Explanation.- 1. "The Basic License fee" means that part of consideration for the grant of license for the exclusive privilege of retail sale of liquor.

2. "Minimum Guaranteed Quota" means the quota of liquor as fixed for each vend/unit.

(6) Eligibility conditions for applicants:-

Eligible applicant for grant of license of a retail country liquor/I.M.F.L. shop by allotment shall fulfill the following conditions and must :-

- (a) Be a citizen of India.

Or

A partnership firm having not less than two partners who should not be partners in more than four such firms all being citizens of India. No withdrawal of partnership shall be allowed after allotment but addition of partners can be allowed.

Or

A Private/Public Limited company or Corporation or Co-op-Society.

Provided that if a license is held by an individual, in the event of his death, his legal heir (s) if otherwise eligible, may continue to hold the license for the remaining period of the license.

Provided further that if a license is jointly held by two partners, in the event of death of either of them, the survivor along with the legal heir(s) of deceased, if otherwise eligible, may continue to hold the license or in case of death of both partners their legal heir(s), if otherwise eligible, may continue to hold the license. No distinction will be made between the legal liabilities of the two partners who will be jointly and severally liable.

- (b) be above 21 years of age.
- (c) not be defaulter/blacklisted or debarred from holding an excise license under the provisions of any rules made under the Panjab Excise Act 1914, as applicable in the State of Himachal Pradesh. Any person who has been convicted of any excise offence by any court of law unless fully and finally acquitted shall be automatically debarred from holding the license.

- (d) submit an affidavit duly verified at the time of application as proof of the following, namely:-
- (i) that he possesses or has an arrangement for taking on rent suitable premises in that locality for opening the shop in accordance with these rules.
 - (ii) That the proposed premises have not been constructed in violation of any law or rules.
 - (iii) That he and his family members possess good moral character and have no criminal back ground nor have been convicted of any offence punishable under any taxation statute in Himachal Pradesh.
 - (iv) That he shall not employ any salesmen or representative who has criminal background as mentioned in clause (iii) or who suffers from any infectious or contagious diseases or is below 21 years of age.
 - (v) That he is not in arrear of any public dues or Government dues.
 - (vi) That he is solvent and has the necessary funds or has made arrangements for the necessary funds, for conducting the business, the details of which shall be made available to licensing authority if required.
“Solvency is to be declared in Form “A” attached to the application form and the minimum value of his assets should be at least 15% of annual license fee of the vend/unit for which application is submitted”.
- (e) Furnish a bank draft drawn in favour of the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer In charge of the District or Excise and Taxation Commissioner, issued from a scheduled bank as earnest money. The amount of earnest money shall be such as may be fixed by the Excise and Taxation Commissioner with prior sanction of the State Government. In case the applicant is selected as licensee, the earnest money shall be adjusted against the basic license fee. In other cases it shall be returned as such to the applicant as soon as the selection process is over.
- (f) If any licensee wants to have partnership in his liquor shop with any person or persons, he shall apply to the licensing authority with the details of the person or persons with whom he wants partnership. Such partner or partners have to fulfill the conditions laid down in clause (a), (b) and (c) and submit affidavit duly verified by a notary as proof of sub-clauses (ii) (iii), (iv), (v) and (vi) of clause (d). The licensing authority may allow the person or persons as partner of the shop if sum equal to 2% of the basic license fee of the shop is deposited by such person or persons as the case may be in the Government treasury.
- (g) The application will be made in the prescribed format along with payment of non-refundable fee as prescribed in rule 35 above. The form may be obtained free of cost from the office of the Asstt. Excise & Taxation Commissioner/Excise and Taxation Officer in-charge of the district and the Addl. /Deputy Excise & Taxation Commissioner of the zone concerned. The application will be submitted to the Asstt. Excise and Taxation Commissioner/Excise & Taxation Officer I/C of the district concerned who shall prepare a list of all applications received by him with a summary report for

placing the same before the Selection Committee. The Selection Committee at the district level shall consist of the Deputy Commissioner of the district concerned, Collector of the zone concerned, Asstt. Excise and Taxation Commissioner/Excise & Taxation Office In charge of the concerned District and any other gazetted officer of the Department nominated by the Excise and Taxation Commissioner. If for certain reasons, the Deputy Commissioner of the District is not available, the Excise & Taxation Commissioner reserves the right to appoint any other officer in his place.

If during the currency of year, contingency of re-allotment of vend arises the Selection Committee consisting of the Zonal Collector (Excise) ,Asstt. Excise & Taxation Commissioner I/C of the District concerned and one Excise & Taxation Officer nominated by the Zonal Collector shall re-allot the vend/unit with the condition that the loss if any shall be recoverable from the out going licensee.

- (h) The Selection Committee shall select the licensee from the list of applicants. In case more than one applicant is found eligible for any particular shop the Committee shall select the licensee for such shop by way of draw of lots in the presence of the applicant who is required to be present at the time of draw so as to complete certain formalities, if he happens to be a successful allottee. In case there is no application for a particular shop, the Collector shall take necessary steps for the resettlement of such shops. Firstly, the applicants present shall be informed of all those vends in respect of which no application has been received and invite offers from all the present applicants for such vends on the prescribed application form and on receipt of the same, the process of allotment in respect of these vends shall be resorted to as per the procedure. In case there still remain some vends in respect of which no application is received, a fresh date shall be announced/notified and the procedure detailed above shall be resorted to. While drawing lottery a panel of two more applicants shall be prepared who will be given option to operate the vend in succession in case the original allottee fails to run the same as per the terms of his allotment. This panel will be valid till the expiry of the period of license. In case the applicants placed in the panel refuse to operate the vend the same will be reallocated as per the procedure prescribed above. The license once allotted shall remain in force for full financial year if there is no contravention of the Act or the Rules. The government may, if expedient in public interest give option to allottee for continuation of license for the next year on the levies fixed by the Government for such year. In case, the licensee opts to withdraw from operating the vend/ vends allotted to him, he shall inform the Department in writing within the prescribed date and fresh applications shall be invited for settlement of such vend.

(7) (a) The persons selected, as licensees will have to pay the basic license fee as fixed by the Excise and Taxation Commissioner in the following manner: —

- 50% of the basic license fee shall be paid in cash on the day of allotment failing which the vend in question shall be allotted to the next person in the panel.
- Remaining 50% shall be paid in cash within seven days from the date of allotment or before 31st March whichever is earlier.

(b) The license fee for the vend shall be calculated on the basis of the Minimum Guaranteed Quota which will be divided into twelve equal installments for the purpose of recovery. The recovery of License fee shall also be linked with issue of quota of Country liquor, IMFL and Beer, which is to be deposited in the Government Treasury before the pass is issued. In case the

licensee is unable to lift the Minimum Guaranteed Quota within a month he shall still be required to pay the full license fee for that month. In case the licensee lifts more than the Minimum Guaranteed Quota, it shall be adjusted in the subsequent month. However, less quota lifted in any month can also be made good in the subsequent month on application by the licensee.

(8) The successful allottee shall also be required to pay as cash 2.5% and balance 2.5% within 7 days or 31st March which ever is earlier of the amount of annual license fee to be determined on the basis of annual Minimum Guaranteed Quota of the vend on the day of draw of lots. This amount shall be adjustable against the license fee for the month of April 2008. The allottee shall also be required to furnish a security equal to the 10% of the annual license fee within seven days or 31st March which ever is earlier in the shape of cash or F.D.R. or Bank Guarantee duly pledged in favour of Asstt. Excise & Taxation Commissioner, I/C or Excise & Taxation Officer I/C of the District. This security amount shall only be released after final settlement of all the claims due to the Govt. after the close of financial year. This security amount can also be released after 1st March provided whole license fee and other dues including penalties, if any, for the year are deposited by the licensee. If successful allottee fails to furnish F.D.R or Bank Guarantee or cash within stipulated time, the amount of 5% of the license fee deposited on the day of draw of lots shall be forfeited to the Government and the vend shall be allotted to the next person in the panel or as per the procedure prescribed.

(9) The supply of country liquor, IMFL and beer will be obtained from the wholesale licensees, on the price determined by the Excise & Taxation Commissioner.

(10) The wholesaler shall not be entitled to obtain retail License.

(11) The Excise and Taxation Commissioner Himachal Pradesh may fix the Maximum as well as the Minimum Retail Sale Price of Country Liquor, IMFL, Beer and Wine as required.

(12) *Lifting of liquor:-*

(a) The licensee shall deposit license fee for liquor at the rates prescribed under rule (4) above into the Government treasury and produce the treasury receipt to the Asstt. Excise & Taxation Commissioner/Excise & Taxation Officer Incharge of the District. After verification of the treasury receipt the officer incharge of the district shall issue the order for lifting of such liquor. The licensee shall place the issue order before the officer incharge of the respective L-1 or L-13 of the district who shall ensure the issue of such liquor in accordance with rules.

(b) The L-1 or L-13 licensee to whom the order has been placed shall record the date and time of receipt of such order and shall ensure supply of the desired quota of liquor within 48 hours of the receipt of such order. In case any Distillery, Brewery, Bonded Warehouse, L-1 or L-13 licensee fails to make supplies within 48 hours of receipt of such order, Excise & Taxation Officer/Inspector Incharge of such Distillery, Brewery, Bonded Warehouse, L-1 or L-13 will arrange the supply of demanded quota of liquor from any other source. In case there is no liquor available on any whole sale vend of the district, the Asstt. Excise & Taxation Commissioner/ Excise & Taxation Officer Incharge of the District shall make alternative arrangements for the supply of demanded quota of liquor from some other District where such supply is available, within next 24 hours of receipt of such order and in such case the supply shall be in relaxation of provisions contained in sub-rule (1)(f) of rule 38.

(13) *Payment of monthly installment of license fee and consequences of failure:-*

(a) The licensee shall be liable to pay the monthly installment of license fee before the issue of pass of liquor from the wholesaler. However, the license fee involved in the

quota of liquor lifted by him during the month and credit balance of license fee from previous month, if any, shall be adjusted against the monthly installment of license fee according to the provisions of these rules.

(b) The licensee shall be required to submit his account and license fee pass book, giving details of liquor lifted by him and the license fee deposited, to the Asstt. Excise & Taxation Commissioner/Excise & Taxation Officer Incharge of the District within 7 days of the next month for verification and calculation of license fee due for him.

(c) In case there is any shortfall in the license fee, after due adjustment of license fee involved in the liquor lifted by the licensee and credit balance of license fee from previous month, according to provisions of these rule the Asstt. Excise & Taxation Commissioner/Excise & Taxation Officer Incharge of the District shall adjust the outstanding balance amount of license fee from security deposit of the licensee and also issue a notice to the licensee by the 7th day of the next month to replenish the deficit in security amount either by lifting such quota of liquor involving license fee equivalent to the adjusted amount or by depositing cash or combination of both. In case the licensee fails to replenish the deficit in security amount by the 15th day of the next month his license shall be cancelled.

(14) *Lifting of liquor in excess of monthly minimum guaranteed quantity and earning of credit balance of license fee :-*

(a) The licensee may lift excess quota of liquor in a month over and above the monthly minimum guaranteed quota only on the rate of license fee prescribed.

(b) In case the licensee lifts excess quota of liquor in a month over and above the monthly minimum guaranteed quantity, he shall be entitled to earn a credit balance of license fee:

Provided that such adjustment shall not be exceed 20% of monthly license fee for the month:

Provided further that the credit balance of license fee shall be limited to the extent of license fee only and he shall not be entitled for refund of license fee or discount in excise duty.

(c) The additional quota upto 25% of the Minimum Guaranteed Quota in respect of Country Liquor and Indian Made Foreign Liquor may be sanctioned with 25% of the prescribed license fee and beyond 25% to 50% at 75% of the prescribed license fee and beyond 50% of the Basic quota and full license fee prescribed per proof liters subject to lifting of Minimum Guaranteed Quota allotted in respect of a vend/unit and annual license fee paid. The additional quota may be sanctioned by the Excise & Taxation Commissioner, Himachal Pradesh as he deem fit.

(15) *Maximum retail price.-* The Excise & Taxation Commissioner, Himachal Pradesh may fix the maximum as well as the minimum Retail Sale Price of Country Liquor, IMFL and Beer as required. The maximum retail price as fixed by the Excise & Taxation Commissioner shall be printed on the labels of bottles or containers of liquor. The licensee shall not charge from consumers more than the maximum retail price printed on labels of bottles or containers of liquor.

(16) *Disposal of balance stock left at the expiry of the license.-* Entire quota of liquor lifted by the licensee during the year shall have to be sold during the validity of his license and the licensee shall not be permitted to sell it after expiry of the license. Any balance quota of liquor found outstanding and un-sold at the expiry of the term of license shall be deposited in

accordance with sub-rule (32) to (34) of rule 37. However, the transfer of liquor from the outgoing licensee to the incoming licensee in such eventuality shall not affect the liability of payment of license fee of the both licensees.

(17) Surrender of license.- A licensee may surrender his license after giving at least one month's notice in writing to the Licensing Authority. On receipt of such application the Licensing Authority will take steps for recovering all outstanding excise dues from his security deposit and refund the balance amount after obtaining orders of the Excise & Taxation Commissioner. The Licensing Authority shall also proceed for re-settlement of the shop without delay for the remaining period of the excise year. However, in case in the process of re-settlement there is any deficiency in the remaining license fee so settled, such deficiency shall become recoverable from the outgoing licensee.

(18) Conversion of minimum Guaranteed Quota- for the purpose of calculation and payment of license fee based on M.G.Q. the licensee shall be at liberty to get his allotted quota of I.M.F.S. and C.L. converted in a manner so that the total license fee remains unaffected.

9. In rule 38,—

(a) (i) The sub-clause (f) of sub-rule (1) shall be substituted by the following, namely :-

“ (f) A license in form L-1 shall supply liquor to L-2 or L-14 or L-14-A licensee only within the district for which such license has been obtained and license fee has been paid accordingly as prescribed in Schedule-A appended to these rules. The license in form L-1 shall be allowed only at places where Excise & Taxation Officer/Excise & Taxation Inspector headquarters are situated in addition to District Headquarter.

(ii) Sub-rule (L-1-B) shall be substituted by the following, namely:-

(i) “A license in form L-1-B for the wholesale vend of foreign liquor to L-1 vends only:-

(ii) For bottling of imported foreign liquor or indian made foreign liquor of repute and well accepted in the market i.e. atleast having their sales outlets in three states /union territory and having substantial sales in these states.

The licensee shall function as a stockist in respect of the brands of liquor manufactured by his distillery, brewery and winery subject to payment of further license fee of Rs.1/- per proof liter subject to minimum of Rs.25,000/-.

Provided that this fee on beer, cider and wine shall be payable at the rate of Re0.30 per bulk liter subject to minimum of Rs.15,000/-.

A licensee shall ,further be required to deposit a security of Rs. 200000 in the form of F.D.R. duly pledged in favour of the department.

(iii) the licensee shall sell reputed brands of foreign liquor by wholesale to the person holding L-1 license (other than the L-1 license held by a distillery, brewery or bonded warehouse in Himachal Pradesh) and he shall sell reputed brands of foreign liquor only in sealed and capsuled bottles or sealed containers, as the case may be;

(iv) the licensee shall not sell any brand of liquor (except foreign brands of liquor) unless such brands has been registered with the Financial Commissioner, on

payment of Rs.7500/- per brand in case of all liquor excluding wine and cider and in case of wine and cider on payment of Rs.100/- and has been allotted a registered number for such brand; and

(v) No pass for sale of unregistered brands of liquor shall be issued."

(b) Sub-rule 1-BB shall be substituted by the following, namely:—

" (i) The licensee shall sell imported foreign liquor only to the persons holding a license in form

L-1,L-2,L-3,L-4,L-5,L-4A,L-5A,L-12-A,L-12-B and L-12-C and he shall sell bottled imported foreign liquor in sealed and capsuled bottles.

(ii) The licensee shall obtain supplies of imported foreign liquor only from outside India.

(iii) The licensee shall not sell any brand of imported foreign liquor unless such brand has been registered with the Financial Commissioner and has been allotted a registration number.

(iv) No passes for sale of un-registered brands of the imported foreign liquor specified in clause (c) of sub-rule shall be issued and no passes for the sales of brands registered but not renewed before the 15th of April shall be issued.

(v) the licensee shall furnish security of Rs. 100000 in the shape of F.D.R. duly pledged in favour of the department."

(c). In clause(15)(k) the following sub-clause (i) shall be added, namely:-

" (i) Symbol of vegetarian or non-vegetarian;"

(d). Sub-clause (b) and (c) of sub-rule (1-BB) shall be substituted by the following, namely:-

"(b) The licensee shall sell foreign liquor by wholesale to the persons holding license L-1,L-2,
L-3,L-4,L-5,L-4A,L-5A,L-12 A, L-12B and L-12-C vends."

" (c) The licensee shall not sell brands of imported foreign liquor unless such brands have been registered with the Financial Commissioner, on payment of Rs.2500/- per brand in case of all liquor excluding wine and cider and in case of wine on payment of Rs.100/- and has been allotted a registered number for such brand."

10. In Schedule "A" appended to the Rules—

(i) Sub-item (iii) appearing at Sr.No.3 shall be substituted by the following, namely:-

<p>"(iii) L-1-BB (Wholesale vend of imported foreign liquor) from outside India to L-1,L-2,L-3,L-4,L-5,L-4A,L-5A,L-12 A, L-12B and L-12-C vends only."</p>	<p>"(iii) Imported Foreign Liquor Rs.23/- per proof liter, imported Beer upto 5%v/v Rs.4.67 per bottle of 650 mls capacity or Rs.7.20 per bulk liter, imported Beer above 5%v/v but not exceeding 8.25%v/v Rs.7.67 per bottle of 650 mls capacity or Rs.11.80 per bulk liter,</p>
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	imported wine containing alcoholic contents upto 20% Rs.1.00 per per bottle, and imported wine containing alcoholic contents above 20% but not exceeding 30% Rs.1.50 per bottle, subject to minimum of Rs.25,000/-Per Annum.”
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(ii). entry 3 shall be substituted by the following, namely:—

7.

Sr.No.	Kind of license	Annual fixed fee.
3. (1)	L-2-A for retail vend of foreign liquor to the public only for consumption on the adjoining premises (supplementary to a license in form L-2).	Rs.10,000/- per Ahata
3.(2)	L-14(c) for retail vend of country liquor to the public only for consumption on the adjoining premises (supplementary to a license in form L-14).	Rs.5,000/- per Ahata

(iii) existing entry 4 and 5 shall be substituted by the following, namely :—

S.No.	Nature of license	Fixed license fee and Renewal Fee	
	L-3, L-4 & L-5 (Combined)	For hotels where number of Rooms is:- 10 to 50 > 51	
4	Areas (a) (i) Shimla town including Kasumpti, New Shimla, Khalini, Vikasnagar, areas along National Highway upto Parwanoo, Chharabra & Kufri (ii) Areas from Katrain to Kothi in Kullu District. (iii) All district headquarter towns and localities adjacent thereto in H.P. (excluding Kinnaur and Lahaul and Spiti district headquarters) Palampur, Dalhousie, Chail and Kasauli. (b) All other areas.	Rs. 0.75 Lakh -do- -do- Rs. 0.40 Lakh	Rs. 1.05 Lakh -do- -do- Rs. 0.80 Lakh.
5.	<u>L-4 & L-5 (Combined)</u> (a) Areas mentioned in 4(a)(i), (ii) & (iii) (b) Areas mentioned in 4(b) <u>L-4-A & L-5A licenses.</u> (a) Areas mentioned in 4(a) (i) (ii) & (iii) (b) Areas mentioned in 4(b)	Rs. 0.90 Lakh. Rs. 0.40 Lakh Rs. 0.40 Lakh. Rs. 0.30 Lakh.	

(i) the existing entry 10 shall be substituted by the followings, namely;-
“10. L-13 for the wholesale vend of country spirit Rs.50000 per annum”

11. In Schedule “B” appended to the rules,-

- (i) at sr.no.1. and sr.no.4 entries against .col.no.5 relating to L-9 & L-9A shall be substituted by the following, namely;-

Sr.no.1 "Rs. 55.00 per bulk liter
Rs. 60.00 per bulk liter
Rs. 75.00 per bulk liter
Rs. 110.00 per bulk liter
Rs. 110.00 per bulk liter"
Sr.no.4 " Rs.10 per bottle of 650 mls.
Rs.7 per bottle of 650 mls."

12. The Schedule-C appended to the rule shall be substituted by the following, namely:-

APPLICATION FORM/RENEWAL FORM

(Separate Application Form to be submitted for each licensing vends/Units)

Sr.No. Application Fee/ Renewal fee

Value of vends-
Upto 15 lakh : Rs.10,000/-
Above 15 lakh to 25 lakh: Rs.20,000/-
Above 25 lakh to 50 lakh:Rs.30,000/-
Above 50 lakh :Rs.40,000/-
(Non refundable /non adjustable)

Application for grant/renewal of license in Form L-14,L-14A and L-2,L-20B for the sale of Country Liquor, IMFL,BEER and Lugi.

To

The Asstt. Excise and Taxation Commissioner,
District-----.

Sir,

I -----

Resident of (Address)-----

Request that I may be granted/renewed license(s) in form L-14/L-14A or L-2 vend for the year 2008-09 in respect ;of the following licensing Unit:-

Detail of the Vend(s) in the licensing Vends/Unit.

Code No. of the Licensing vend/unit Annual License Fee (2008-09)

Rs.-----Lac.

Sr.No.	LOCATION OF THE VEND(S)
1.	L-14/L-14a-14 -A VEND(S)
(I)	
(II)	
(III)	
2.	L-2 VEND
(I)	

2. I HAVE ENCLOSED A D.D. No.----- dated ----- for -----
(equal to 10% of the basic license fee of the licensing Unit) drawn on -----
(name of the Bank) in favour of Asstt. Excise & Taxation Commissioner.

Space for attaching photographs of all partners.(may be stapled or pinned)

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3. My particulars are given as under:-

(i) Name of the first Applicant or Company/Firm.

(ii) Father's/ Husband's Name.

(iii) Postal Address.

(iv) Age

(v) Telephone No.

(v i) PAN NO.(if possess)
(Attested copy attached herewith)

(vii) Detail of properties
(**Proof in the form of copies of Registered Deed/Fard etc. Attached).**)

(viii) Proof of residence
(Attested copy of voter ID Card/
Ration Card attached).

(ix) Whether applying—(tick mark appropriate box).

In individual capacity

Karta of HUF.

As partner of a partnership Firm(copy of partnership deed And authorization of other Partners attached.

On behalf of a company (copy of article of Association and Memorandum of Association enclosed)

(x) Two recent photographs of all partners attached. (one affixed below and another stapled / pinned above).

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4. Signature(s) of the applicant(S) with their full name(S) and address(es) .

	NAME (With father's/ husband name)	Address	Signature.
(i)			
(ii)			
(iii)			
(iv)			
(v)			

PART-1
(Slip for draw of lots).

Sr.No

District.

Name of the first
Applicant.

Detail of the vend(s) in the licensing Unit: -

Code No. of the
Licensing Unit
Annual license fee
(2008-09).

Rs.-----Lac

SR. NO.	LOCATIONS OF THE VEND(S).
1.	L-14/L-14A
(i)	
(ii)	
(iii)	
2.	L-2 VEND
(i)	

Signature(s) of Applicant(s)

Signature

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AETC. District I/ C.

E.T.O(circle)

ETI (circle)

PART – II
(Receipt).

Sr.No.

Received from Sh. / Smt . ----- S/O,
 W/ O , D/O.-----R/ O -----application along with
 earnest money of Rs.----- Vide D.D.No.-----Dated-----
 drawn on ----- (Name of the Bank) and the requisite documents, for the
 grant/renewal of the following licensing Unit:-
 Detail of the vend(s) in the licensing Unit: -

Code No of the licensing Unit.

Annual license fee
08-09

SR.No.	LOCATION OF THE VEND (S) .
1.	L-14A/L-14A vend(s)
(i)	
(ii)	
(iii)	
2.	L-2 Vend
(i)	
(ii)	
(iii)	

Date-----

Place -----

Time-----.

Signature of the receiving Official
With Office Stamp.

PART – III.
(OPTION SLIP)

SR.NO. DISTRICT.

Name of the first Applicant or Company/Firm.

I applied for the grant of a licensing Vends/Unit in the above mentioned district and was un-successful in the draw of lots held on My application may now be considered for the following Unit: -

Detail of the vend(s) in the licensing Unit: -

Code No.of the
Licensing Vend/
Unit.

Annual License fee
(2008-09)

Rs. -----Lac.

Sr.No.	LOCATION OF THE VEND(S).
1.	L-14/L-14A.
(I)	
(II)	
(III)	
2.	L-2 Vend
(i)	
(ii)	

Earnest money already deposited may be treated as earnest money for the above mentioned licensing Unit. Cash receipt/DD No. _____ dated _____ for Rs. _____ paid to/ drawn on _____ (name of the bank) is attached herewith, as a differential of the new licensing Unit (to be filled, if the original earnest money is less than the required earnest money).

Signature(s) of Applicant(s)

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AETC.Dsitric I/C.

ETO(circle)

ETI (circle)

Note: Signature of the departmental Officers/ officials to be affixed on the date of draw of lots after the receipt of option slip from the applicant(s) .

(Below is the specimen of the affidavit to be furnished by a successful allottee before the commencement of business).

AFFIDAVIT

I -----
S/ o, D/ O, W/ o -----

Do hereby solemnly affirm and declare :-

(Clause (d) of Eligibility condition of application)

1. *Submit an affidavit duly verified at the time of application as proof of the following namely:-*

- (i) That he possesses or has an arrangement for taking on rent suitable premises in that locality for opening the shop in accordance with the provisions of Himachal Pradesh Liquor License Rules, 1986.
 - (ii) That the proposed premises have not been constructed in violation of any law or rules.
 - (iii) That he and his family members possess good moral character and have no criminal back ground nor have been convicted of any offence punishable under any taxation statute in Himachal Pradesh.
 - (iv) That he shall not employ any salesmen or representative who has criminal background as mentioned in clause (iii) or who suffers from any infectious or contagious diseases or is below 21 years of age.
 - (v) That he is not in arrear of any public dues or Government dues.
 - (vi) That he is solvent and has the necessary funds or has made arrangements for the necessary funds, for conducting the business, the details of which shall be made available to licensing authority if required. "Solvency is to be declared in Form "A" attached to the application form and the minimum value of their assets should be at least 10% of annual license fee of the vend/unit for which application submitted".
2. That I have not been convicted of any non-bailable offence by a criminal court.
 3. That I have not held a license in Himachal Pradesh for sale of any intoxicant that was cancelled for failure to pay the license fees .
 4. That I am not a defaulter under any of the Acts administered by the Excise & Taxation Department, Himachal Pradesh

5. That I agree to abide by the provisions of the Punjab Excise Act, 1914 as applicable in Himachal Pradesh and the rules framed thereunder and the terms and conditions of the license which may be granted.

Place.

Deponent.

Date:

Verification.

Verified that the above statement is true and correct to the best of my knowledge and belief and nothing has been concealed therein.

Deponent.

Attested.

Signature and Stamp of Notary Public.

FORM-'A'**DECLARATION OF SOLVENCY BASED ON VALUE OF ASSETS.****VALUE OF ASSETS OF AN INTENDING APPLICANT**

1. Name _____
2. Father's Name _____
3. Full Permanent Address _____

4. Occupation _____
5. Telephone Number(s) _____

6. (A) Details of moveable properties:

S.No.	Description	Description	Value
1.	Bank Deposits		
2.	Vehicles		
3.	Shares/ Debentures etc.		
4.	Ornaments		
5.	Others		

6. (B) Details of immovable properties

S.No.		Description	Area/Quantity	Value
1.	Land			
2.	Building			
3.	Plant and machinery			

7. Total value of moveable and immovable assets (A+B)=

DECLARATION BY THE APPLICANT

I solemnly declare that the facts about my property stated above are correct and that the immovable property specified above is free from all encumbrances.

Place:

Signature of Applicant

Date:

आदेश द्वारा
आबकारी ऐव कराधान आयुक्त
हिमाचल प्रदेश।

(AUTHORITATIVE ENGLISH TEXT OF EXCISE & TAXATION DEPARTMENT NOTIFICATION No.7-62/2007-EXN-7838-57 DATED 31st March, 2008 AS REQUIRED UNDER ARTICLE 348(3) OF THE CONSTITUTION OF INDIA)

EXCISE AND TAXATION DEPARTMENT HIMACHAL PRADESH

NOTIFICATION

Shimla-171009, the 31st March, 2008

No. 7-62/2007-EXN-7838-57.—In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914), as in force in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the Territories transferred to Himachal Pradesh under section 5 of the Punjab Re-Organisation Act, 1966 (31 of 1966) and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Power and Appeal) Orders, 1965, I, R.D.Dhiman, Excise and Taxation Commissioner, Himachal Pradesh hereby make the following further amendments in the Himachal Pradesh Liquor License Rules, 1986 (hereinafter called the 'said rules') as amended from time to time, with effect from 1.4.2008 :--

AMENDMENT

In the said rules:-

1. In rule 1 -

- (i) In column No.3 wherever the words "Allotment, Auction or negotiation" appear, the same shall be substituted by the words "Allotment, Renewal, Auction or negotiation".
- (iii) the entry "L1-AA" shall stand deleted.
- (iii) the existing entry in column 2 against the entry 'L-1-BB' in column 1, shall be substituted by the following, namely:-

"Wholesale vend of imported foreign liquor from outside India to L-1,L-2, L-3,L-4,L-5,L-4A,L-5A,L-12 A,L-12B and L-12-C vends only."
- (iv) The words and figure 'L-10' wherever appear shall stand deleted.
- (v) after the entry 'L-14B' and before the entry 'L-15', the following new entry shall be inserted :-

Collector	"L-14C	Retail vend of country liquor to	Fixed fee	Collector
	Ahata	the public only for consumption on the premises (supplementary to license in form L-14)."		

(vi) the entry "non renewable" in column 5 against the entries L-2, L-14 and L-14-A shall be substituted by the entry "Collector".

2. In rule 11, after the words "or these rules" and before the words "should be received" the words and figures "except for L-2, L-14 or L-14A" shall be inserted.
3. In rule 12, after the words "other than" and before the words "a license" the words and figures "L-2, L-14 or L-14-A and " shall be inserted.
4. In rule 17, in the statement after entry L-12 the following new entry shall be inserted:-

" L-14C Ahata supplementary to L-14	The holder of a license in form L-14
-	the retail vend of country liquor."
5. The existing Rule 18-B shall be substituted by the following, namely:-

"Any Distillery or Brewery for bottling of imported foreign liquor or Indian Made Foreign Liquor of repute outside Himachal Pradesh and a Bonded ware house engaged in bottling importing foreign spirit may either itself or through an agent duly authorized by the licensee of such distillery, brewery and winery, may, subject to the conditions specified by the Financial Commissioner, be granted a license in form L-1-B for storage and sale of the reputed brands of liquor manufactured by it."
6. After rule 23, the new rule 23-A shall be inserted, namely,-

"23-A. A license in form L-14C (Ahata) may be granted on application to a person holding a license in form L-14 on fixed annual fee in a premises adjacent to the premises of L-14 license for the consumption of liquor 'on' such AHATA
7. In rule 27—
 - (ii) In clause (a) after the words, sign and figures " L-13A", the words, sign and figures 'L-14C' shall be inserted.
 - (ii) After clause (e) the following clause (f) shall be added, namely :-

"(f) Notwithstanding anything contained in sub-rule (a), (b),(c),(d) and (e) of this rule—

 - (i) an additional license fee at the rate of Rs.2.00 per unit of 750 milliliters of country liquor shall be charged from L-14 and L-14A licensees of country liquor meant for sale on such vends;
 - (ii) An additional license fee at the rate of Rs.2.00 per unit of 750 milliliters of I.M.F.S. shall be charge. —
 - (a) from L-2; and L-2A licensees; and
 - (b) from L-3, L-4, L-5, L-3A, L-4A, L-5A, L-12A, L-12-B and L-12-C licensees in respect of the sale of such liquor as has been procured by them from sources other than L-2 vends, on foreign spirit, including Indian Made Foreign Spirit (excluding Beer) meant for sale on these vends;

- (iii) the additional license fee specified in clauses (i) & (ii) of this sub-rule shall be payable by these licensee into the Government treasury before obtaining permit/pass for liquor.
- (iv) Every Excise and Taxation Inspector. Incharge of the Circle shall—
 - (a) maintain a register in form L-22-A showing the quantity of foreign spirit including Indian Made Foreign Spirit and Country Spirit issued for sale, amount of additional license fee payable amount of additional license fee recovered by him during each month;
 - (b) submit by the 7th of May and 7th of every subsequent month the statement in form L-22-A showing complete particulars therein, to the Asstt. Excise & Taxation Commissioner, Excise & Taxation Officer, Incharge of the District; and
 - (c) be responsible for ensuring that the additional license fee has been paid in respect of all the concerned vends in his circle before actual movement of liquor. The Asstt. Excise & Taxation Commissioner, Incharge of the District shall submit consolidated statement in form L-22-A itself by 15th of subsequent month to his zonal incharge and to the Excise & Taxation Commissioner.

8. Heading F and the subsequent rule 35 shall be substituted by the following, namely:-

F-Allotment/Renewal:

“35 (1). Subject to rule 34 of these rules, the following licenses shall be granted on the fee fixed for allotment/renewal :-

- (i) A license in form L-2 for retail vend of foreign liquor to the public only and wholesale vend to licenses in form L-3, L-4, L-4A, L-5 and L-12-A, L-12-B and L-12-C.
- (ii) A license in form L-14 for retail vend of country spirit for consumption off the premises.
- (iii) A license in form L-14-A retail vend of country spirit for consumption off the premises.
- (iv) A license in form L-14-B for retail vend of country spirit at a fair or on a special occasion.
- (v) A license in form L-20-B for manufacture and retail vend of Country Fermented Liquor.

(2) The vends shall be settled by inviting application for allotment/renewal.

(3) **Period of license-** The period of license shall be for an excise year (i.e. from 1st April to 31st march) or part thereof for which the license has been granted. The license may be renewed or extended with the consent of the licensee for another excise year or part thereof on such terms and conditions as may be decided by the State Government. However, the renewal shall only be permissible only where formation of vend / unit remain unchanged for the forthcoming year for which the renewal is sought. Further, the vend / Unit where the allotment/ renewal is under dispute the same shall not be entitled for renewal.

(4) The Excise and Taxation Commissioner shall fix the Basic License fee, License fee, renewal fee, the application fee and other levies in consultation with the Government in respect of L-2, L-14, L-14-A and L-20-B licenses which will be recoverable in the manner prescribed in sub-rule (7) below. The fee structure shall be as under:-

(i) **Application fee,-** The application fee for allotment shall be Rs.5000/- per vend/unit.

(ii) **Renewal fee,-** The renewal fee for each vend shall be as prescribed below:-

Value of vend	
Upto Rs. 15 lakh	: Rs.10,000/-
Above Rs 15 lakh & upto 25 lakh	: Rs.20,000/-
Above Rs.25 lakh & upto 50 lakh	: Rs.30,000/-
Above Rs50 lakh	: Rs.40,000/-

(iii) **Basic License Fee,-** The Basic License Fee fixed on the Minimum Guaranteed Quota of the vend/unit is prescribed as under :-

Sr.No.	Minimum Quota of the vend	Basic license fee
1.	Upto 15000 Pls.	Rs.25,000.00
2.	15001 to 25000 Pls	Rs.35,000.00
3.	25001 to 35000 Pls	Rs.45,000.00
4.	35001 to 45000 Pls	Rs.55,000.00
5.	45001 to 65000 Pls	RS.70,000.00
6.	65001 to 80000 Pls	Rs. 80,000.00
7.	80001 to 100000 Pls	Rs.1,00,000.00
8.	100001 to 200000 Pls	Rs. 2,00,000.00
9.	200001 and above	Rs.5,00,000.00

(iv) **License fee,-** The annual license fee shall be as under which shall be based on minimum guaranteed quota as fixed for each vend/unit :-

- (d) Rs. 95/- per proof liter for Country Liquor.
- (e) Rs.125/- per proof liter for I.M.F.L.
- (f) Rs. 15/- per bulk liter for Beer.

(v) **Additional fee ;-** Additional fee of Rs. 20/- per proof liter shall also be required to be paid on such unlifted minimum guaranteed quota fixed for each vend/unit which fall short of 80% of such fixed quota. This fee shall be in addition to any other fee payable under these rules.

(5) Application for grant of license—

- (a) Whenever a new license is proposed to be granted in an area or locality the licensing authority shall invite the applications for this purpose after giving wide publicity through daily newspapers having circulation in that area.
- (b) A list of the retail sale liquor vends or group of vends formed as unit for which the Collector proposes to grant license by renewal/allotment shall be exhibited along with vend-wise basic license fee, annual minimum guaranteed quota, license fee, other levies as applicable, security amount and the earnest money at the Offices of the Addl./Deputy Excise & Taxation Commissioner of the zone and the Asstt. Excise & Taxation Commissioner/Excise and Taxation Officer Incharge of the District concerned.
- (c) Application for allotment/renewal of the license shall be made on the prescribed form which may be obtained from the offices of Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer, Incharge of the District, Addl./Dy. Excise and Taxation Commissioner of the zone concerned and Excise and Taxation Commissioner, Himachal Pradesh.
- (d) The application for allotment/renewal complete in all respects shall be submitted to the Asstt. Excise and Taxation Commissioner/Excise and Taxation Officer Incharge of the concerned district alongwith fee as prescribed above.
- (e) The application for allotment/renewal shall be submitted during such period or by such date and time as may be stipulated in the advertisement in a newspaper.

Explanation.- 1. "The Basic License fee" means that part of consideration for the grant of license for the exclusive privilege of retail sale of liquor.

2. "Minimum Guaranteed Quota" means the quota of liquor as fixed for each vend/unit.

(6) Eligibility conditions for applicants:-

Eligible applicant for grant of license of a retail country liquor/I.M.F.L. shop by allotment shall fulfill the following conditions and must :-

(b) Be a citizen of India.

Or

A partnership firm having not less than two partners who should not be partners in more than four such firms all being citizens of India. No withdrawal of partnership shall be allowed after allotment but addition of partners can be allowed.

Or

A Private/Public Limited company or Corporation or Co-op-Society.

Provided that if a license is held by an individual, in the event of his death, his legal heir (s) if otherwise eligible, may continue to hold the license for the remaining period of the license.

Provided further that if a license is jointly held by two partners, in the event of death of either of them, the survivor along with the legal heir(s) of deceased, if otherwise eligible, may continue to hold the license or in case of death of both partners their legal heir(s), if otherwise eligible, may continue to hold the license. No distinction will be made between the legal liabilities of the two partners who will be jointly and severally liable.

- (b) be above 21 years of age.
- (c) not be defaulter/blacklisted or debarred from holding an excise license under the provisions of any rules made under the Panjab Excise Act 1914, as applicable in the State of Himachal Pradesh. Any person who has been convicted of any excise offence by any court of law unless fully and finally acquitted shall be automatically debarred from holding the license.
- (d) submit an affidavit duly verified at the time of application as proof of the following, namely:-
 - (i) that he possesses or has an arrangement for taking on rent suitable premises in that locality for opening the shop in accordance with these rules.
 - (ii) That the proposed premises have not been constructed in violation of any law or rules.
 - (iii) That he and his family members possess good moral character and have no criminal back ground nor have been convicted of any offence punishable under any taxation statute in Himachal Pradesh.
 - (iv) That he shall not employ any salesmen or representative who has criminal background as mentioned in clause (iii) or who suffers from any infectious or contagious diseases or is below 21 years of age.
 - (v) That he is not in arrear of any public dues or Government dues.
 - (vi) That he is solvent and has the necessary funds or has made arrangements for the necessary funds, for conducting the business, the details of which shall be made available to licensing authority if required.

“Solvency is to be declared in Form “A” attached to the application form and the minimum value of his assets should be at least 15% of annual license fee of the vend/unit for which application is submitted”.

- (e) Furnish a bank draft drawn in favour of the Assistant Excise and Taxation Commissioner/Excise and Taxation Officer In charge of the District or Excise and Taxation Commissioner, issued from a scheduled bank as earnest money. The amount of earnest money shall be such as may be fixed by the Excise and Taxation Commissioner with prior sanction of the State Government. In case the applicant is selected as licensee, the earnest money shall be adjusted against the basic license fee. In other cases it shall be returned as such to the applicant as soon as the selection process is over.
- (f) If any licensee wants to have partnership in his liquor shop with any person or persons, he shall apply to the licensing authority with the details of the person or persons with whom he wants partnership. Such partner or partners have to fulfill the conditions laid down in clause (a), (b) and (c) and submit affidavit duly verified by a notary as proof of

sub-clauses (ii) (iii), (iv), (v) and (vi) of clause (d). The licensing authority may allow the person or persons as partner of the shop if sum equal to 2% of the basic license fee of the shop is deposited by such person or persons as the case may be in the Government treasury.

- (g) The application will be made in the prescribed format along with payment of non-refundable fee as prescribed in rule 35 above. The form may be obtained free of cost from the office of the Asstt. Excise & Taxation Commissioner/Excise and Taxation Officer in-charge of the district and the Addl. /Deputy Excise & Taxation Commissioner of the zone concerned. The application will be submitted to the Asstt. Excise and Taxation Commissioner/Excise & Taxation Officer I/C of the district concerned who shall prepare a list of all applications received by him with a summary report for placing the same before the Selection Committee. The Selection Committee at the district level shall consist of the Deputy Commissioner of the district concerned, Collector of the zone concerned, Asstt. Excise and Taxation Commissioner/Excise & Taxation Office In charge of the concerned District and any other gazetted officer of the Department nominated by the Excise and Taxation Commissioner. If for certain reasons, the Deputy Commissioner of the District is not available, the Excise & Taxation Commissioner reserves the right to appoint any other officer in his place.

If during the currency of year, contingency of re-allotment of vend arises the Selection Committee consisting of the Zonal Collector (Excise) ,Asstt. Excise & Taxation Commissioner I/C of the District concerned and one Excise & Taxation Officer nominated by the Zonal Collector shall re-allot the vend/unit with the condition that the loss if any shall be recoverable from the out going licensee.

- (h) The Selection Committee shall select the licensee from the list of applicants. In case more than one applicant is found eligible for any particular shop the Committee shall select the licensee for such shop by way of draw of lots in the presence of the applicant who is required to be present at the time of draw so as to complete certain formalities, if he happens to be a successful allottee. In case there is no application for a particular shop, the Collector shall take necessary steps for the resettlement of such shops. Firstly, the applicants present shall be informed of all those vends in respect of which no application has been received and invite offers from all the present applicants for such vends on the prescribed application form and on receipt of the same, the process of allotment in respect of these vends shall be resorted to as per the procedure. In case there still remain some vends in respect of which no application is received, a fresh date shall be announced/notified and the procedure detailed above shall be resorted to. While drawing lottery a panel of two more applicants shall be prepared who will be given option to operate the vend in succession in case the original allottee fails to run the same as per the terms of his allotment. This panel will be valid till the expiry of the period of license. In case the applicants placed in the panel refuse to operate the vend the same will be reallocated as per the procedure prescribed above. The license once allotted shall remain in force for full financial year if there is no contravention of the Act or the Rules. The government may, if expedient in public interest give option to allottee for continuation of license for the next year on the levies fixed by the Government for such year. In case, the licensee opts to withdraw from operating the vend/ vends allotted to him, he shall inform the Department in writing within the prescribed date and fresh applications shall be invited for settlement of such vend.

- (7) (a) The persons selected, as licensees will have to pay the basic license fee as fixed by the Excise and Taxation Commissioner in the following manner: -

- 50% of the basic license fee shall be paid in cash on the day of allotment failing which the vend in question shall be allotted to the next person in the panel.
- Remaining 50% shall be paid in cash within seven days from the date of allotment or before 31st March whichever is earlier.

(b) The license fee for the vend shall be calculated on the basis of the Minimum Guaranteed Quota which will be divided into twelve equal installments for the purpose of recovery. The recovery of License fee shall also be linked with issue of quota of Country liquor, IMFL and Beer, which is to be deposited in the Government Treasury before the pass is issued. In case the licensee is unable to lift the Minimum Guaranteed Quota within a month he shall still be required to pay the full license fee for that month. In case the licensee lifts more than the Minimum Guaranteed Quota, it shall be adjusted in the subsequent month. However, less quota lifted in any month can also be made good in the subsequent month on application by the licensee.

- (8) The successful allottee shall also be required to pay as cash 2.5% and balance 2.5% within 7 days or 31st March which ever is earlier of the amount of annual license fee to be determined on the basis of annual Minimum Guaranteed Quota of the vend on the day of draw of lots. This amount shall be adjustable against the license fee for the month of April 2008. The allottee shall also be required to furnish a security equal to the 10% of the annual license fee within seven days or 31st March which ever is earlier in the shape of cash or F.D.R. or Bank Guarantee duty pledged in favour of Asstt. Excise & Taxation Commissioner, I/C or Excise & Taxation Officer I/C of the District. This security amount shall only be released after final settlement of all the claims due to the Govt. after the close of financial year. This security amount can also be released after 1st March provided whole license fee and other dues including penalties, if any, for the year are deposited by the licensee. If successful allottee fails to furnish F.D.R or Bank Guarantee or cash within stipulated time, the amount of 5% of the license fee deposited on the day of draw of lots shall be forfeited to the Government and the vend shall be allotted to the next person in the panel or as per the procedure prescribed.
- (9) The supply of country liquor, IMFL and beer will be obtained from the wholesale licensees, on the price determined by the Excise & Taxation Commissioner.
- (10) The wholesaler shall not be entitled to obtain retail License.
- (11) The Excise and Taxation Commissioner Himachal Pradesh may fix the Maximum as well as the Minimum Retail Sale Price of Country Liquor, IMFL, Beer and Wine as required.

(12) Lifting of liquor:-

- (a) The licensee shall deposit license fee for liquor at the rates prescribed under rule (4) above into the Government treasury and produce the treasury receipt to the Asstt. Excise & Taxation Commissioner/Excise & Taxation Officer Incharge of the District. After verification of the treasury receipt the officer incharge of the district shall issue the order for lifting of such liquor. The licensee shall place the issue order before the officer incharge of the respective L-1 or L-13 of the district who shall ensure the issue of such liquor in accordance with rules.
- (b) The L-1 or L-13 licensee to whom the order has been placed shall record the date and time of receipt of such order and shall ensure supply of the desired quota of liquor within 48 hours of the receipt of such order. In case any Distillery, Brewery, Bonded Warehouse, L-1 or L-13 licensee fails to make supplies within 48 hours of receipt of such order, Excise & Taxation Officer/Inspector Incharge of such Distillery, Brewery, Bonded Warehouse, L-1 or L-13 will

arrange the supply of demanded quota of liquor from any other source. In case there is no liquor available on any whole sale vend of the district, the Asstt.Excise & Taxation Commissioner/ Excise & Taxation Officer Incharge of the District shall make alternative arrangements for the supply of demanded quota of liquor from some other District where such supply is available, within next 24 hours of receipt of such order and in such case the supply shall be in relaxation of provisions contained in sub-rule (1)(f) of rule 38.

(13) *Payment of monthly installment of license fee and consequences of failure:-*

- (a) The licensee shall be liable to pay the monthly installment of license fee before the issue of pass of liquor from the wholesaler. However, the license fee involved in the quota of liquor lifted by him during the month and credit balance of license fee from previous month, if any, shall be adjusted against the monthly installment of license fee according to the provisions of these rules.
- (b) The licensee shall be required to submit his account and license fee pass book, giving details of liquor lifted by him and the license fee deposited, to the Asstt.Excise & Taxation Commissioner/Excise & Taxation Officer Incharge of the District within 7days of the next month for verification and calculation of license fee due for him.
- (c) In case there is any shortfall in the license fee, after due adjustment of license fee involved in the liquor lifted by the licensee and credit balance of license fee from previous month, according to provisions of these rule the Asstt.Excise & Taxation Commissioner/Excise & Taxation Officer Incharge of the District shall adjust the outstanding balance amount of license fee from security deposit of the licensee and also issue a notice to the licensee by the 7th day of the next month to replenish the deficit in security amount either by lifting such quota of liquor involving license fee equivalent to the adjusted amount or by depositing cash or combination of both. In case the licensee fails to replenish the deficit in security amount by the 15th day of the next month his license shall cancelled.

(14) *Lifting of liquor in excess of monthly minimum guaranteed quantity and earning of credit balance of license fee :-*

- (a) The licensee may lift excess quota of liquor in a month over and above the monthly minimum guaranteed quota only on the rate of license fee prescribed.
- (b) In case the licensee lifts excess quota of liquor in a month over and above the monthly minimum guaranteed quantity, he shall be entitled to earn a credit balance of license fee:

Provided that such adjustment shall not be exceed 20% of monthly license fee for the month:

Provided further that the credit balance of license fee shall be limited to the extant of license fee only and he shall not be entitled for refund of license fee or discount in excise duty.

- (c) The additional quota upto 25% of the Minimum Guaranteed Quota in respect of Country Liquor and Indian Made Foreign Liquor may be sanctioned with 25% of the prescribed license fee and beyond 25% to 50% at 75% of the prescribed license fee and beyond 50% of the Basic quota and full license fee prescribed per proof liters subject to lifting of Minimum Guaranteed Quota allotted in respect of a vend/unit and annual license fee paid. The additional quota may be sanctioned by the Excise & Taxation Commissioner, Himachal Pradesh as he deem fit.

- (15) **Maximum retail price.-** The Excise & Taxation Commissioner, Himachal Pradesh may fix the maximum as well as the minimum Retail Sale Price of Country Liquor, IMFL and Beer as required. The maximum retail price as fixed by the Excise & Taxation Commissioner shall be printed on the labels of bottles or containers of liquor. The licensee shall not charge from consumers more than the maximum retail price printed on labels of bottles or containers of liquor.
- (16) **Disposal of balance stock left at the expiry of the license.-** Entire quota of liquor lifted by the licensee during the year shall have to be sold during the validity of his license and the licensee shall not be permitted to sell it after expiry of the license. Any balance quota of liquor found outstanding and un-sold at the expiry of the term of license shall be deposited in accordance with sub-rule (32) to (34) of rule 37. However, the transfer of liquor from the outgoing licensee to the incoming licensee in such eventuality shall not affect the liability of payment of license fee of the both licensees.
- (17) **Surrender of license.-** A licensee may surrender his license after giving at least one month's notice in writing to the Licensing Authority. On receipt of such application the Licensing Authority will take steps for recovering all outstanding excise dues from his security deposit and refund the balance amount after obtaining orders of the Excise & Taxation Commissioner. The Licensing Authority shall also proceed for re-settlement of the shop without delay for the remaining period of the excise year. However, in case in the process of re-settlement there is any deficiency in the remaining license fee so settled, such deficiency shall become recoverable from the outgoing licensee.
- (18) **Conversion of minimum Guaranteed Quota-** for the purpose of calculation and payment of license fee based on M.G.Q. the licensee shall be at liberty to get his allotted quota of I.M.F.S. and C.L. converted inter se in a manner so that the total license fee remains unaffected.

9. In rule 38,—

(a) (i) The sub-clause (f) of sub-rule (1) shall be substituted by the following, namely :-

“ (f) A license in form L-1 shall supply liquor to L-2 or L-14 or L-14-A licensee only within the district for which such license has been obtained and license fee has been paid accordingly as prescribed in Schedule-A appended to these rules. The license in form L-1 shall be allowed only at places where Excise & Taxation Officer/Excise & Taxation Inspector headquarters are situated in addition to District Headquarter.

(ii) Sub-rule (L-1-B) shall be substituted by the following, namely:-

(ii) “A license in form L-1-B for the wholesale vend of foreign liquor to L-1 vends only:-

(iii) For bottling of imported foreign liquor or indian made foreign liquor of repute and well accepted in the market i.e. atleast having their sales outlets in three states /union territory and having substantial sales in these states.

The licensee shall function as a stockist in respect of the brands of liquor manufactured by his distillery, brewery and winery subject to payment of further license fee of Rs.1/- per proof liter subject to minimum of Rs.25,000/-.

Provided that this fee on beer, cider and wine shall be payable at the rate of Re0.30 per bulk liter subject to minimum of Rs.15,000/-.

A licensee shall further be required to deposit a security of Rs. 200000 in the form of F.D.R. duly pledged in favour of the department.

(iii) the licensee shall sell reputed brands of foreign liquor by wholesale to the person holding L-1 license (other than the L-1 license held by a distillery, brewery or bonded warehouse in Himachal Pradesh) and he shall sell reputed brands of foreign liquor only in sealed and capsuled bottles or sealed containers, as the case may be;

(iv) the licensee shall not sell any brand of liquor (except foreign brands of liquor) unless such brands has been registered with the Financial Commissioner, on payment of Rs.7500/- per brand in case of all liquor excluding wine and cider and in case of wine and cider on payment of Rs.100/- and has been allotted a registered number for such brand; and

(v) No pass for sale of unregistered brands of liquor shall be issued."

(b) Sub-rule 1-BB shall be substituted by the following, namely:-

" (i) The licensee shall sell imported foreign liquor only to the persons holding a license in form

L-1,L-2,L-3,L-4,L-5,L-4A,L-5A,L-12-A,L-12-B and L-12-C and he shall sell bottled imported foreign liquor in sealed and capsuled bottles.

(ii) The licensee shall obtain supplies of imported foreign liquor only from outside India.

(iii) The licensee shall not sell any brand of imported foreign liquor unless such brand has been registered with the Financial Commissioner and has been allotted a registration number.

(iv) No passes for sale of un-registered brands of the imported foreign liquor specified in clause (c) of sub-rule shall be issued and no passes for the sales of brands registered but not renewed before the 15th of April shall be issued.

(v) the licensee shall furnish security of Rs. 100000 in the shape of F.D.R. duly pledged in favour of the department."

(c). In clause(15)(k) the following sub-clause (i) shall be added, namely:-

" (i) Symbol of vegetarian or non-vegetarian;"

(d). Sub-clause (b) and (c) of sub-rule (1-BB) shall be substituted by the following, namely:-

"(b) The licensee shall sell foreign liquor by wholesale to the persons holding license L-1,L-2, L-3,L-4,L-5,L-4A,L-5A,L-12 A, L-12B and L-12-C vends."

" (c) The licensee shall not sell brands of imported foreign liquor unless such brands have been registered with the Financial Commissioner, on payment of Rs.2500/- per brand in case of all liquor excluding wine and cider and in case of wine on payment of Rs.100/- and has been allotted a registered number for such brand."

10. In Schedule "A" appended to the Rules-

(i) Sub-item (iii) appearing at Sr.No.3 shall be substituted by the following, namely:-

“(iii) L-1-BB (Wholesale vend of imported foreign liquor) from outside India to L-1,L-2,L-3,L-4,L-5,L-4A,L-5A,L-12 A, L-12B and L-12-C vends only.”	<p>“(iii) Imported Foreign Liquor Rs.23/- per proof liter,</p> <p>imported Beer upto 5%v/v Rs.4.67 per bottle of 650 mls capacity or Rs.7.20 per bulk liter,</p> <p>imported Beer above 5%v/v but not exceeding 8.25%v/v Rs.7.67 per bottle of 650 mls capacity or Rs.11.80 per bulk liter,</p> <p>imported wine containing alcoholic contents upto 20% Rs.1.00 per per bottle, and imported wine containing alcoholic contents above 20% but not exceeding 30% Rs.1.50 per bottle, subject to minimum of Rs.25,000/-Per Annum.”</p>
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(ii). entry 3 shall be substituted by the following, namely:-

7.

Sr.No.	Kind of license	Annual fixed fee.
3. (1)	L-2-A for retail vend of foreign liquor to the public only for consumption on the adjoining premises (supplementary to a license in form L-2).	Rs.10,000/- per Ahata
3.(2)	L-14(c) for retail vend of country liquor to the public only for consumption on the adjoining premises (supplementary to a license in form L-14).	Rs.5,000/- per Ahata

(iii) existing entry 4 and 5 shall be substituted by the following, namely :-

S.No.	Nature of license	Fixed license fee and Renewal Fee	
	L-3, L-4 & L-5 (Combined)	For hotels where number of Rooms is:- 10 to 50 > 51	
4	<p>Areas</p> <p>(a) (i) Shimla town including Kasumpti, New Shimla, Khalini, Vikasnagar, areas along National Highway upto Parwanoo, Chharabra & Kufri</p> <p>(ii) Areas from Katrain to Kothi in Kullu District.</p> <p>(iii) All district headquarter towns and localities adjacent thereto in H.P. (excluding Kinnaur and Lahaul and Spiti district headquarters) Palampur, Dalhousie, Chail and Kasauli.</p> <p>(b) All other areas.</p>	<p>Rs. 0.75 Lakh</p> <p>-do-</p> <p>-do-</p> <p>Rs. 0.40 Lakh</p>	<p>Rs. 1.05 Lakh</p> <p>-do-</p> <p>-do-</p> <p>Rs. 0.80 Lakh.</p>

5.	<p><u>L-4 & L-5 (Combined)</u></p> <p>(a) Areas mentioned in 4(a)(i), (ii) & (iii)</p> <p>(b) Areas mentioned in 4(b)</p> <p><u>L-4-A & L-5A licenses.</u></p> <p>(c) Areas mentioned in 4(a) (i) (ii) & (iii)</p> <p>(d) Areas mentioned in 4(b)</p>	<p>Rs. 0.90 Lakh.</p> <p>Rs. 0.40 Lakh</p> <p>Rs. 0.40 Lakh.</p> <p>Rs. 0.30 Lakh.</p>
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- (iv) the existing entry 10 shall be substituted by the followings, namely;-
 "10. L-13 for the wholesale vend of country spirit Rs.50000 per annum"

11. In Schedule "B" appended to the rules,-

- (i) at sr.no.1. and sr.no.4 entries against .col.no.5 relating to L-9 & L-9A shall be substituted by the following, namely;-

Sr.no.1 "Rs. 55.00 per bulk liter
 Rs. 60.00 per bulk liter
 Rs. 75.00 per bulk liter
 Rs. 110.00 per bulk liter
 Rs. 110.00 per bulk liter"
 Sr.no.4 " Rs.10 per bottle of 650 mls.
 Rs.7 per bottle of 650 mls."

12. The Schedule-C appended to the rule shall be substituted by the following, namely:-

APPLICATION FORM/RENEWAL FORM

(Separate Application Form to be submitted for each licensing vend/Units)

Sr.No.

Application Fee/ Renewal
fee

Value of vends-

Upto 15 lakh : Rs.10,000/-
Above 15 lakh to 25 lakh: Rs.20,000/-
Above 25 lakh to 50 lakh:Rs.30,000/-
Above 50 lakh :Rs.40,000/-
(Non refundable /non adjustable)

Application for grant/renewal of license in Form L-14,L-14A and L-2,L-20B for the sale of Country Liquor, IMFL,BEER and Lugi.

To

The Asstt. Excise and Taxation Commissioner,
District-----.

Sir,

I -----

Resident of (Address)-----

Request that I may be granted/renewed license(s) in form L-14/L-14A or L-2 vend for the year 2008-09 in respect ;of the following licensing Unit:-

Detail of the Vend(s) in the licensing Vends/Unit.

Code No. of
the Licensing
vend/unit

Annual License Fee (2008-09)

Rs.-----Lac.

Sr.No.	LOCATION OF THE VEND(S)
1.	L-14/L-14a-14 –A VEND(S)
(I)	
(II)	
(III)	
2.	L-2 VEND
(I)	

2. I HAVE ENCLOSED A D.D. No.----- dated ----- for -----
----(equal to 10% of the basic license fee of the licensing Unit) drawn on -----
----- (name of the Bank) in favour of Asstt. Excise & Taxation
Commissioner.

Space for attaching photographs of all partners.(may be stappled or pinned)

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3. My particulars are given as under:-

(i) Name of the first Applicant or Company/Firm.

(ii) Father's/ Husband's Name.

(iii) Postal Address.

(iv) Age

(v) Telephone No.

(v i) PAN NO.(if possess)
(Attested copy attached
herewith)(vii) Detail of properties
(**Proof in the form of copies of Registered
Deed/Fard etc. Attached**).(viii) Proof of residence
(Attested copy of voter ID Card/
Ration Card attached).

(ix) Whether applying—(tick mark appropriate box).

In individual capacity

Karta of HUF.

As partner of a partnership
Firm(copy of partnership deed
And authorization of other
Partners attached.On behalf of a company
(copy of article of Association
and Memorandum of
Association enclosed)

(x) Two recent photographs of all partners attached. (one affixed below and another stapled / pinned above).

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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4. Signature(s) of the applicant(S) with their full name(S) and address(es) .

	NAME (With father's/ husband name)	Address	Signature.
(i)	<input type="text"/>	<input type="text"/>	<input type="text"/>
(ii)	<input type="text"/>	<input type="text"/>	<input type="text"/>
(iii)	<input type="text"/>	<input type="text"/>	<input type="text"/>
(iv)	<input type="text"/>	<input type="text"/>	<input type="text"/>
(v)	<input type="text"/>	<input type="text"/>	<input type="text"/>

PART-1
(Slip for draw of lots).

Sr.No

District.

Name of the first
Applicant.

Detail of the vend(s) in the licensing Unit: -

Code No. of the
Licensing Unit
Annual license fee
(2008-09).

Rs.-----Lac

SR. NO.	LOCATIONS OF THE VEND(S).
1.	L-14/L-14A
(i)	
(ii)	
(iii)	
2.	L-2 VEND
(i)	

Signature(s) of Applicant(s)

Signature

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AETC. District I/ C.

E.T.O(circle)

ETI (circle)

PART – II
(Receipt).

Sr.No.

Received from Sh. / Smt . ----- S/O,
W/ O , D/O.-----R/ O -----application along with
earnest money of Rs.----- Vide D.D.No.-----Dated-----
drawn on ----- (Name of the Bank) and the requisite documents, for the
grant/renewal of the following licensing Unit:-
Detail of the vend(s) in the licensing Unit: -

Code No of the licensing Unit.

Annual license fee
08-09

SR.No.	LOCATION OF THE VEND (S) .
1.	L-14A/L-14A vend(s)
(i)	
(ii)	
(iii)	
2.	L-2 Vend
(i)	
(ii)	
(iii)	

Date-----

Place -----

Time-----.

Signature of the receiving Official
With Office Stamp.

PART – III.
(OPTION SLIP)

SR.NO. DISTRICT.

Name of the first Applicant or Company/Firm.

I applied for the grant of a licensing Vends/Unit in the above mentioned district and was un-successful in the draw of lots held on My application may now be considered for the following Unit: -

Detail of the vend(s) in the licensing Unit: -

Code No.of the
Licensing Vend/
Unit.

Annual License fee
(2008-09)

Rs. -----Lac.

Sr.No.	LOCATION OF THE VEND(S).
1.	L-14/L-14A.
(I)	
(II)	
(III)	
2.	L-2 Vend
(i)	
(ii)	

Earnest money already deposited may be treated as earnest money for the above mentioned licensing Unit. Cash receipt/DD No. _____ dated _____ for Rs. _____ paid to/ drawn on _____ (name of the bank) is attached herewith, as a differential of the new licensing Unit (to be filled, if the original earnest money is less than the required earnest money).

Signature(s) of Applicant(s)

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AETC.Dsitric I/C.

ETO(circle)

ETI (circle)

Note: Signature of the departmental Officers/ officials to be affixed on the date of draw of lots after the receipt of option slip from the applicant(s) .

(Below is the specimen of the affidavit to be furnished by a successful allottee before the commencement of business).

AFFIDAVIT

I -----
S/ o, D/ O, W/ o -----
Do hereby solemnly affirm and declare :-

(Clause (d) of Eligibility condition of application)

1. *Submit an affidavit duly verified at the time of application as proof of the following namely:-*

- (i) That he possesses or has an arrangement for taking on rent suitable premises in that locality for opening the shop in accordance with the provisions of Himachal Pradesh Liquor License Rules, 1986.
- (ii) That the proposed premises have not been constructed in violation of any law or rules.
- (iii) That he and his family members possess good moral character and have no criminal back ground nor have been convicted of any offence punishable under any taxation statute in Himachal Pradesh.
- (iv) That he shall not employ any salesmen or representative who has criminal background as mentioned in clause (iii) or who suffers from any infectious or contagious diseases or is below 21 years of age.
- (v) That he is not in arrear of any public dues or Government dues.
- (vi) That he is solvent and has the necessary funds or has made arrangements for the necessary funds, for conducting the business, the details of which shall be made available to licensing authority if required.

“Solvency is to be declared in Form “A” attached to the application form and the minimum value of their assets should be at least 10% of annual license fee of the vend/unit for which application submitted”.

2. That I have not been convicted of any non-bailable offence by a criminal court.
3. That I have not held a license in Himachal Pradesh for sale of any intoxicant that was cancelled for failure to pay the license fees .
4. That I am not a defaulter under any of the Acts administered by the Excise & Taxation Department, Himachal Pradesh

5. That I agree to abide by the provisions of the Punjab Excise Act, 1914 as applicable in Himachal Pradesh and the rules framed thereunder and the terms and conditions of the license which may be granted.

Place.

Deponent.

Date:

Verification.

Verified that the above statement is true and correct to the best of my knowledge and belief and nothing has been concealed therein.

Deponent.

Attested.

Signature and Stamp of Notary Public.

FORM-'A'**DECLARATION OF SOLVENCY BASED ON VALUE OF ASSETS.****VALUE OF ASSETS OF AN INTENDING APPLICANT**

1. Name _____
2. Father's Name _____
3. Full Permanent Address _____

4. Occupation _____
5. Telephone Number(s) _____

6. (A) Details of moveable properties

S.No.	Description	Description	Value
1.	Bank Deposits		
2.	Vehicles		
3.	Shares/ Debentures etc.		
4.	Ornaments		
5.	Others		

6. (B) Details of immovable properties

S.No.		Description	Area/Quantity	Value
1.	Land			
2.	Building			
3.	Plant and machinery			

7. Total value of moveable and immovable assets (A+B)=

DECLARATION BY THE APPLICANT

I solemnly declare that the facts about my property stated above are correct and that the immovable property specified above is free from all encumbrances.

Place:

Signature of Applicant

Date:

Br order,
Excise & Taxation Commissioner
Himachal Pradesh.

(AUTHORITATIVE ENGLISH TEXT OF EXCISE & TAXATION DEPARTMENT NOTIFICATION
No.7-62/2007-EXN-7838-57 DATED 31st March, 2008 AS REQUIRED UNDER ARTICLE 348(3)
OF THE CONSTITUTION OF INDIA)

**EXCISE AND TAXATION DEPARTMENT
HIMACHAL PRADESH**

NOTIFICATION

Shimla-171009, the 31st th March, 2008.

No. 7-62/2007-EXN- 7838-57.—In exercise of the powers conferred by section 21 and 59 of the Punjab Excise Act, 1914 (1 of 1914), as applicable in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and by virtue of the powers of the Financial Commissioner, conferred upon me under section 9 of the said Act, read with the Himachal Pradesh (Excise Power and Appeal) Orders, 1965, I, R.D.Dhiman, Excise and Taxation Commissioner, Himachal Pradesh hereby make the following further amendments in the Punjab Brewery Rules, 1956 as amended from time to time (hereinafter called the 'said rules') applicable in the said areas w.e.f. 1.4.2008:--

AMENDMENT

In the existing rules;-

After sub-clause (b) of Rule 10.5 the following sub-clause (c) shall be inserted,
namely:-

“(c) The letter of intent for the establishment of Brewery project shall be granted subject to payment of Rs.5000/- and every extension allowed thereafter shall be subject to payment of Rs.1000/- each.”

*By order,
Excise & Taxation Commissioner
Himachal Pradesh.*

हिमाचल प्रदेश

अधिसूचना

शिमला-9, 31 मार्च 2008

संख्या: 7-62/2008-ई.एक्स.एन-7838-57.-प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में यथा प्रवृत्त पंजाब ऐक्साईज ऐक्ट 1914 (1914 का 1) की धारा 21 और 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा इसके साथ पठित उक्त अधिनियम की धारा 9 के अधीन हिमाचल प्रदेश (ऐक्साईज पावर्ज एण्ड अपील) आर्डरज, 1965 द्वारा मुझ में निहित वित्तायुक्त की शक्तियों का प्रयोग करते हुए मैं, आर0डी0 धीमान, आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश एतद्वारा उक्त क्षेत्रों में यथा लागू समय-समय पर संशोधित, पंजाब ब्रूरी रूलज 1932 (जिन्हें इसके पश्चात वहां उक्त रूलज कहा गया है) में 1. 4.2008 से निम्नलिखित और संशोधन करता हूं:-

संशोधन

In the existing rules:-

After sub-clause (b) of Rule 10.5 the following sub-clause (c) shall be inserted,
namely:-

“(c) The letter of intent for the establishment of Brewery project shall be granted subject to payment of Rs.5000/- and every extension allowed thereafter shall be subject to payment of Rs.1000/- each.”

आदेश द्वारा

आबकारी एवं कराधान आयुक्त

हिमाचल प्रदेश।

(AUTHORITATIVE ENGLISH TEXT OF EXCISE & TAXATION DEPARTMENT NOTIFICATION
No.7-62/2007-EXN-7838-57 DATED 31st March 2008 AS REQUIRED UNDER ARTICLE 348(3)
OF THE CONSTITUTION OF INDIA)

**EXCISE AND TAXATION DEPARTMENT
HIMACHAL PRADESH**

NOTIFICATION

Shimla-171009, the 31 th March, 2008

No. 7-62/2007-EXN-7838&57.—In exercise of the powers conferred by section 21 and 59 of the Punjab Excise Act, 1914 (1 of 1914), as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) and by virtue of the powers of the Financial Commissioner, conferred upon me under section 9 of the said Act, read with the Himachal Pradesh (Excise Power and Appeal) Orders, 1965, I, R.D.Dhiman, Excise and Taxation Commissioner, Himachal Pradesh hereby make the following further amendments in the Punjab Brewery Rules, 1956 as amended from time to time (hereinafter called the 'said rules') as in force in the said areas with effect from 1.4.2008:--

AMENDMENT

In the existing rules;-

1. After sub-clause (b) of Rule 5 the following sub-clause (c) shall be inserted, namely:-

“ (c) The letter of intent for the establishment of Brewery project shall be granted subject to payment of Rs.5000/- and every extension allowed thereafter shall be subject to payment of Rs.1000/- each.”

By order
Excise & Taxation Commissioner
Himachal Pradesh.

हिमाचल प्रदेश

अधिसूचना

शिमला-9, 31 मार्च 2008

संख्या: 7-62/2007-ई.एक्स.एन-7838-57.-पंजाब पुनर्गठन अधिनियम, 1966 (1966 का 31) की धारा 5 के अधीन हिमाचल प्रदेश को अन्तर्गत राज्य क्षेत्रों में यथा प्रवृत्त पंजाब ऐक्साईज ऐक्ट 1914 (1914 का 1) की धारा 21 और 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा उक्त अधिनियम की धारा 9 के अधीन और इसके साथ पठित हिमाचल प्रदेश (ऐक्साईज पावर्ज एण्ड अपील) आर्डरज, 1965 द्वारा मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों का प्रयोग करते हुए मैं, आर0डी0 धीमान, आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश ऐतद्द्वारा उक्त क्षेत्रों में यथा लागू समय-समय पर संशोधित, पंजाब ब्रूरी रूलज 1956 (जिन्हें इसके पश्चात उक्त रूलज कहा गया है) में 1.4.2008 से निम्नलिखित और संशोधन करता हूँ:-

संशोधन

In the existing rules;-

After sub-clause (b) of Rule 5 the following sub-clause (c) shall be inserted,
namely:-

“(c) The letter of intent for the establishment of Brewery project shall be granted subject to payment of Rs.5000/- and every extension allowed thereafter shall be subject to payment of Rs.1000/- each.”

आदेश द्वारा
आबकारी एवं कराधान आयुक्त
हिमाचल प्रदेश।

*AUTHORITATIVE ENGLISH TEXT OF EXCISE & TAXATION DEPARTMENT
NOTIFICATION No.7-62/2007-EXN- 7838-57 DATED 31st March, 2008 AS REQUIRED UNDER
ARTICLE 348(3) OF THE CONSTITUTION OF INDIA)*

EXCISE AND TAXATION DEPARTMENT

HIMACHAL PRADESH

Shimla-171009, the 31st March, 2008

No. 7-62/2007-EXN-7838-57.—In exercise of the powers conferred by section 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) as applicable in the areas comprised in Himchal Pradesh immediately before 1st November, 1966 and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, I, R.D.Dhiman, Excise & Taxation Commissioner, Himachal Pradesh hereby make the following further amendment in the Punjab Distillery Rules, 1932 as amended from time to time, applicable in the said areas (hereinafter called the “said rules”) with effect from 1.4.2008:-

AMENDMENT

In the said rules:-

1. After sub-rule (9) of Rule 9.5, the following sub-clause (10) shall be inserted, namely:-

“(10) The letter of intent for the establishment of Distillery shall be granted subject to payment of Rs.10,000/- and every extension allowed thereafter shall be subject to payment of Rs.2000/- each.”

2. After sub-clause (h) of Rule 9.93 the following sub-clause (i) shall be inserted, namely:-

“(i) Symbol of vegetarian or non-vegetarian.”

By order

Excise & Taxation Commissioner

Himachal Pradesh.

आबकारी एवं कराधान विभाग
हिमाचल प्रदेश

अधिसूचना

शिमला-171009, 31 मार्च 2008

संख्या: 7-62/2007-ई.एक्स.एन.-7838-57.- प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश राज्य में समाविष्ट क्षेत्रों तथा प्रवृत्त पंजाब एक्साईज ऐक्ट 1914 (1914 का 1) की धारा 21 और 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा इसके साथ पठित उक्त अधिनियम की धारा 9 के अधीन हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965, द्वारा मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों का प्रयोग करते हुये, मै, आर0डी0 धीमान, आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश, एतद्वारा उक्त क्षेत्रों में यथा लागू समय-समय पर संशोधित, पंजाब डिस्टिलरी रूलज, 1932 (जिन्हें इसके पश्चात "उक्त रूलज कहा गया है") में 1.4.2008 से निम्नलिखित और संशोधन करता हूँ :-

संशोधन

In the existing rules;-

1. After sub-rule (9) of Rule 9.5, the following sub-clause (10) shall be inserted, namely:-

"(10) The letter of intent for the establishment of Distillery shall be granted subject to payment of Rs.10,000/- and every extension allowed thereafter shall be subject to payment of Rs.2000/- each."

2. " After sub-clause (h) of Rule 9.93 the following sub-clause (i) shall be inserted, namely:-
" (i) Symbol of vegetarian or non-vegetarian."

आदेश द्वारा
आबकारी एवं कराधान आयुक्त
हिमाचल प्रदेश।

**AUTHORITATIVE ENGLISH TEXT OF EXCISE & TAXATION DEPARTMENT NOTIFICATION
No.7-62/2007-EXN-7838-57 DATED 31st March,2008 AS REQUIRED UNDER ARTICLE 348(3)
OF THE CONSTITUTION OF INDIA)**

EXCISE AND TAXATION DEPARTMENT

HIMACHAL PRADESH

Shimla-171009, the 31st March, 2008

No. 7-62/2007-EXN-7838-57.— *In exercise of the powers conferred by section 21 and 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966) and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, as amended from time to time I, R.D.Dhiman, Excise and Taxation Commissioner, Himachal Pradesh hereby make the following further amendment in the Punjab Distillery Rules, 1932 (hereinafter called the “said rules”) as amended from time to time, and applicable in the said areas with effect from 1.4.2008:-*

AMENDMENT

In the said rules :-

1. After sub-rule (9) of Rule 5, the following sub-clause (10) shall be inserted, namely:-

“(10) The letter of intent for the establishment of Distillery shall be granted subject to payment of Rs.10,000/- and every extension allowed thereafter shall be subject to payment of Rs.2000/- each.”

2. After sub-clause (h) of Rule 93 the following sub-clause (i) shall be inserted, namely:-

“(i) Symbol of vegetarian or non-vegetarian.”

*By order
Excise & Taxation Commissioner
Himachal Pradesh*

आबकारी एवं कराधान विभाग
हिमाचल प्रदेश

अधिसूचना

शिमला-171009, 31 मार्च 2008

संख्या: 7-62/2007-ई.एक्स.एन.-7838-57.- पंजाब पुनर्गठन अधिनियम 1966 (1966 का 31) की धारा 5 के अन्तर्गत हिमाचल प्रदेश को अन्तर्गत राज्य क्षेत्रों में यथा प्रवृत्त पंजाब एक्साईज ऐक्ट 1914 (1914 का 1) की धारा 21 और 59 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये तथा उक्त अधिनियम की धारा 9 के अधीन और इसके साथ पठित हिमाचल प्रदेश (एक्साईज पावर एण्ड अपील) आर्डरज, 1965, द्वारा मुझ में निहित वित्तायुक्त (आबकारी) की शक्तियों का प्रयोग करते हुये, मै, आर0डी0 धीमान, आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश, उक्त क्षेत्रों में यथा लागू समय-समय पर यथा संशोधित, पंजाब डिस्टिलरी रूलज, 1932 (जिन्हें इसके पश्चात "उक्त रूलज कहा गया है") में 1.4.2008 से निम्नलिखित और संशोधन करता हूँ :-

संशोधन

In the said rules :-

1. After sub-rule (9) of Rule 5, the following sub-clause (10) shall be inserted, namely:-

"(10) The letter of intent for the establishment of Distillery shall be granted subject to payment of Rs.10,000/- and every extension allowed thereafter shall be subject to payment of Rs.2000/- each."

2. After sub-clause (h) of Rule 93 the following sub-clause (i) shall be inserted, namely:-

" (i) Symbol of vegetarian or non-vegetarian."

आदेश द्वारा
आबकारी एवं कराधान आयुक्त
हिमाचल प्रदेश।

*AUTHORITATIVE ENGLISH TEXT OF EXCISE & TAXATION DEPARTMENT NOTIFICATION
No.7 62/2007-EXN-7838-57 DATED 31st March,2008 AS REQUIRED UNDER ARTICLE 348(3)
OF THE CONSTITUTION OF INDIA)*

EXCISE AND TAXATION DEPARTMENT

HIMACHAL PRADESH

Shimla-171009, the March, 2008

No. 7-62/2007-EXN.— *In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Act No.1 of 1914) as inforce in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966, and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act, read with the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965, as amended from time to time I, R.D.Dhiman, Excise and Taxation Commissioner, Himachal Pradesh hereby order the following further amendment in the Himachal Pradesh Excise Bonded Warehouses Rules, 1987 (hereinafter called the “said rules”) with effect from 1.4.2008 as under:-*

AMENDMENT

In the said rules :-

1. After Rule 5, the following rule 5-A shall be inserted, namely:-

“5-A. The letter of intent for the establishment of Bonded Warehouse shall be granted subject to payment of Rs.2,500/- and every extension allowed thereafter shall be subject to payment of Rs.1000/- each.”

*By order
Excise & Taxation Commissioner
Himachal Pradesh*

**आबकारी एवं कराधान विभाग
हिमाचल प्रदेश।**

अधिसूचना

शिमला-171009, 31 मार्च 2008

संख्या: 7-62/2007-ई.एक्स.एन.7838-57.- प्रथम नवम्बर, 1966 से ठीक पूर्व हिमाचल प्रदेश में समाविष्ट क्षेत्रों में तथा पंजाब पुनर्गठन अधिनियम, 1966 की धारा की धारा 5 के अन्तर्गत हिमाचल प्रदेश में जोड़े गये क्षेत्रों में यथा प्रवृत्त पंजाब आबकारी अधिनियम, 1914 (1914 का 1) की धारा 59 द्वारा प्रदत्त शक्तियों और उक्त अधिनियम की धारा 9 तथा उसके साथ पठित हिमाचल प्रदेश (ऐक्साईज पावर एण्ड अपील) आर्डरज, 1965 समय-समय पर यथा संशोधित के अन्तर्गत मुझ में निहित वित्तायुक्त की शक्तियों का प्रयोग करते हुये, मैं, आर०डी० धीमान, आबकारी एवं कराधान आयुक्त, हिमाचल प्रदेश ऐतद्द्वारा हिमाचल प्रदेश ऐक्साईज बॉन्डिडवेयर-हाऊस रूलज, 1987 (जिन्हें इस अधिनियम में "उक्त नियम कहा गया है") में 1.4.2008 से निम्नलिखित और संशोधन के आदेश देता हूँ :-

संशोधन

In the said rules :-

1. After Rule 5, the following rule 5-A shall be inserted, namely:-

"5-A. The letter of intent for the establishment of Bonded Warehouse shall be granted subject to payment of Rs.2,500/- and every extension allowed thereafter shall be subject to payment of Rs.1000/- each."

आदेश द्वारा
आबकारी एवं कराधान आयुक्त
हिमाचल प्रदेश।

शुद्धि-पत्र

सं० पी०बी०डब्ल्यू० (बी)(एफ) (5) 31/2007.— राजपत्र, हिमाचल प्रदेश, दिनांक 30 अक्टूबर, 2007 के पृष्ठ संख्या 7741 पर प्रकाशित अधिसूचना के पैरा संख्या 2 में “भूमि अर्जन अधिनियम, 1894 की धारा-4” के स्थान पर “भूमि-अर्जन अधिनियम, 1894 की धारा-6 व 7” पढ़ा जाए।

हस्ताक्षरित /—
उप-नियन्त्रक,
मुद्रण तथा लेखन सामग्री विभाग,
हि० प्र०, शिमला-171 005.